

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

| Broad industry divisions | Fine industry groups | Business status | Expenses to s |
|------------------------------------|--|-----------------|---------------|
| | | | All Mean |
| a. Agriculture, forestry & fishing | 011 Nursery and Floriculture Production | Commenced | 0.95 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 012 Mushroom and Vegetable Growing | Commenced | 1.55 |
| | | Established | 0.92 |
| | | Total | 0.95 |
| | 013 Fruit and Tree Nut Growing | Commenced | 1.85 |
| | | Established | 1.03 |
| | | Total | 1.05 |
| | 014 Sheep, Beef Cattle and Grain Farming | Commenced | 1.54 |
| | | Established | 0.97 |
| | | Total | 0.98 |
| | 015 Other Crop Growing | Commenced | 1.16 |
| | | Established | 0.83 |
| | | Total | 0.83 |
| | 016 Dairy Cattle Farming | Commenced | 1.01 |
| | | Established | 0.85 |
| | | Total | 0.86 |
| | 017 Poultry Farming | Commenced | 0.82 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 018 Deer Farming | Established | 0.78 |
| | | Total | 0.78 |
| | 019 Other Livestock Farming | Commenced | 1.96 |
| | | Established | 1.17 |
| | | Total | 1.19 |
| | 020 Aquaculture | Established | 1.19 |
| | | Total | 1.21 |
| | 030 Forestry and Logging | Commenced | 1.04 |
| | | Established | 0.92 |
| | | Total | 0.93 |
| | 041 Fishing | Commenced | 1.37 |
| | | Established | 0.81 |
| | | Total | 0.82 |
| | 042 Hunting and Trapping | Established | 0.83 |
| | | Total | 0.81 |
| | 051 Forestry Support Services | Commenced | 1.65 |
| | | Established | 0.84 |
| | | Total | 0.88 |
| | 052 Agriculture and Fishing Support Services | Commenced | 0.85 |
| | | Established | 0.78 |

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|--------------------------|---|-----------------|------------------------------|
| | | Total | 0.78 |
| b.Mining | 060 Coal Mining | Commenced | 0.54 |
| | | Established | 28.86 |
| | | Total | 27.76 |
| | | | |
| | 070 Oil and Gas Extraction | Established | 21.83 |
| | | Total | 21.19 |
| | 080 Metal Ore Mining | Commenced | 6.93 |
| | | Established | 14.05 |
| | | Total | 13.79 |
| | 091 Construction Material Mining | Commenced | 1.27 |
| | | Established | 0.77 |
| | | Total | 0.79 |
| | 099 Other Non-Metallic Mineral Mining and Quarrying | Established | 2.17 |
| | | Total | 2.16 |
| | 101 Exploration | Commenced | 6.01 |
| | | Established | 11.49 |
| | | Total | 11.26 |
| | 109 Other Mining Support Services | Commenced | 0.73 |
| | | Established | 3.07 |
| | | Total | 3.00 |
| c.Manufacturing | 111 Meat and Meat Product Manufacturing | Commenced | 1.01 |
| | | Established | 0.93 |
| | | Total | 0.94 |
| | 112 Seafood Processing | Established | 1.04 |
| | | Total | 1.03 |
| | 113 Dairy Product Manufacturing | Commenced | 1.10 |
| | | Established | 1.04 |
| | | Total | 1.04 |
| | 114 Fruit and Vegetable Processing | Commenced | 1.96 |
| | | Established | 0.96 |
| | | Total | 0.99 |
| | 115 Oil and Fat Manufacturing | Established | 0.81 |
| | | Total | 0.81 |
| | 116 Grain Mill and Cereal Product Manufacturing | Established | 0.92 |
| | | Total | 0.92 |
| | 117 Bakery Product Manufacturing | Commenced | 1.03 |
| | | Established | 0.86 |
| | | Total | 0.87 |
| | 118 Sugar and Confectionery Manufacturing | Established | 0.89 |
| | | Total | 0.91 |
| | 119 Other Food Product Manufacturing | Commenced | 1.02 |

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|--------------------------|---|-----------------|---------------|
| | | | All Mean |
| | | Established | 1.18 |
| | | Total | 1.17 |
| | 121 Beverage Manufacturing | Commenced | 1.50 |
| | | Established | 0.93 |
| | | Total | 0.95 |
| | 131 Textile Manufacturing | Established | 0.98 |
| | | Total | 0.97 |
| | 132 Leather Tanning, Fur Dressing and Leather Product Manufacturing | Established | 0.86 |
| | | Total | 0.87 |
| | 133 Textile Product Manufacturing | Commenced | 0.86 |
| | | Established | 0.83 |
| | | Total | 0.83 |
| | 134 Knitted Product Manufacturing | Established | 0.88 |
| | | Total | 0.89 |
| | 135 Clothing and Footwear Manufacturing | Commenced | 0.90 |
| | | Established | 0.81 |
| | | Total | 0.82 |
| | 141 Log Sawmilling and Timber Dressing | Commenced | 1.04 |
| | | Established | 0.89 |
| | | Total | 0.89 |
| | 149 Other Wood Product Manufacturing | Commenced | 0.98 |
| | | Established | 0.84 |
| | | Total | 0.85 |
| | 151 Pulp, Paper and Paperboard Manufacturing | Established | 0.82 |
| | | Total | 0.82 |
| | 152 Converted Paper Product Manufacturing | Commenced | 1.03 |
| | | Established | 0.83 |
| | | Total | 0.84 |
| | 161 Printing and Printing Support Services | Commenced | 0.95 |
| | | Established | 0.81 |
| | | Total | 0.82 |
| | 162 Reproduction of Recorded Media | Established | 0.83 |
| | | Total | 0.83 |
| | 170 Petroleum and Coal Product Manufacturing | Established | 2.80 |
| | | Total | 2.72 |
| | 181 Basic Chemical Manufacturing | Established | 1.15 |
| | | Total | 1.14 |
| | 182 Basic Polymer Manufacturing | Commenced | 2.32 |
| | | Established | 1.02 |
| | | Total | 1.09 |
| | 183 Fertiliser and Pesticide Manufacturing | Commenced | 1.50 |

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| Broad industry divisions | Fine industry groups | Business status | Expenses to s All Mean |
|--------------------------|--|-----------------|------------------------------|
| | | Established | 0.87 |
| | | Total | 0.92 |
| | 184 Pharmaceutical and Medicinal Product Manufacturing | Established | 1.04 |
| | | Total | 1.04 |
| | 185 Cleaning Compound and Toiletry Preparation Manufacturing | Commenced | 1.06 |
| | | Established | 0.83 |
| | | Total | 0.83 |
| | 189 Other Basic Chemical Product Manufacturing | Established | 0.82 |
| | | Total | 0.82 |
| | 191 Polymer Product Manufacturing | Commenced | 1.01 |
| | | Established | 0.85 |
| | | Total | 0.85 |
| | 192 Natural Rubber Product Manufacturing | Established | 0.87 |
| | | Total | 0.87 |
| | 201 Glass and Glass Product Manufacturing | Commenced | 1.00 |
| | | Established | 0.83 |
| | | Total | 0.83 |
| | 202 Ceramic Product Manufacturing | Established | 0.89 |
| | | Total | 0.91 |
| | 203 Cement, Lime, Plaster and Concrete Product Manufacturing | Commenced | 1.06 |
| | | Established | 0.85 |
| | | Total | 0.86 |
| | 209 Other Non-Metallic Mineral Product Manufacturing | Commenced | 1.47 |
| | | Established | 0.83 |
| | | Total | 0.87 |
| | 211 Basic Ferrous Metal Manufacturing | Commenced | 1.01 |
| | | Established | 1.25 |
| | | Total | 1.25 |
| | 212 Basic Ferrous Metal Product Manufacturing | Commenced | 1.00 |
| | | Established | 0.84 |
| | | Total | 0.85 |
| | 213 Basic Non-Ferrous Metal Manufacturing | Established | 2.18 |
| | | Total | 2.13 |
| | 214 Basic Non-Ferrous Metal Product Manufacturing | Established | 0.85 |
| | | Total | 0.85 |
| | 221 Iron and Steel Forging | Established | 0.80 |
| | | Total | 0.81 |
| | 222 Structural Metal Product Manufacturing | Commenced | 0.97 |
| | | Established | 0.86 |
| | | Total | 0.86 |
| | 223 Metal Container Manufacturing | Commenced | 0.97 |

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| Broad industry divisions | Fine industry groups | Business status | Expenses to s All Mean |
|--|--|-----------------|------------------------------|
| | | Established | 0.78 |
| | | Total | 0.79 |
| | 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products) | Commenced | 1.00 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 229 Other Fabricated Metal Product Manufacturing | Commenced | 0.87 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 231 Motor Vehicle and Motor Vehicle Part Manufacturing | Commenced | 1.04 |
| | | Established | 0.91 |
| | | Total | 0.92 |
| | 239 Other Transport Equipment Manufacturing | Commenced | 1.03 |
| | | Established | 0.90 |
| | | Total | 0.91 |
| | 241 Professional and Scientific Equipment Manufacturing | Commenced | 1.06 |
| | | Established | 0.88 |
| | | Total | 0.89 |
| | 242 Computer and Electronic Equipment Manufacturing | Commenced | 1.34 |
| | | Established | 0.95 |
| | | Total | 0.95 |
| | 243 Electrical Equipment Manufacturing | Commenced | 1.27 |
| | | Established | 0.95 |
| | | Total | 0.96 |
| | 244 Domestic Appliance Manufacturing | Commenced | 1.49 |
| | | Established | 0.89 |
| | | Total | 0.92 |
| | 245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing | Established | 1.00 |
| | | Total | 1.00 |
| | 246 Specialised Machinery and Equipment Manufacturing | Commenced | 1.02 |
| | | Established | 0.88 |
| | | Total | 0.88 |
| | 249 Other Machinery and Equipment Manufacturing | Commenced | 0.97 |
| | | Established | 0.89 |
| | | Total | 0.89 |
| | 251 Furniture Manufacturing | Commenced | 0.89 |
| | | Established | 0.87 |
| | | Total | 0.88 |
| | 259 Other Manufacturing | Commenced | 1.08 |
| | | Established | 0.83 |
| | | Total | 0.84 |
| d.Electricity, Gas, Water and Waste Services | 261 Electricity Generation | Established | 6.07 |

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|--------------------------|---|-----------------|------------------------------|
| | | Total | 5.90 |
| | 262 Electricity Transmission | Established | 1.54 |
| | | Total | 1.36 |
| | 263 Electricity Distribution | Established | 0.74 |
| | | Total | 0.74 |
| | 264 On Selling Electricity and Electricity Market Operation | Established | 0.97 |
| | | Total | 0.95 |
| | 270 Gas Supply | Established | 13.04 |
| | | Total | 12.90 |
| | 281 Water Supply, Sewerage and Drainage Services | Established | 1.64 |
| | | Total | 1.64 |
| | 291 Waste Collection Services | Commenced | 0.69 |
| e.Construction | | Established | 0.77 |
| | | Total | 0.76 |
| | 292 Waste Treatment, Disposal and Remediation Services | Commenced | 1.09 |
| | | Established | 0.93 |
| | | Total | 0.94 |
| | 301 Residential Building Construction | Commenced | 4.15 |
| | | Established | 1.05 |
| | | Total | 1.19 |
| | 302 Non-Residential Building Construction | Commenced | 0.82 |
| | | Established | 1.01 |
| | | Total | 1.00 |
| | 310 Heavy and Civil Engineering Construction | Commenced | 0.78 |
| | | Established | 0.80 |
| | | Total | 0.80 |
| | 321 Land Development and Site Preparation Services | Commenced | 0.82 |
| | | Established | 0.90 |
| | | Total | 0.90 |
| | 322 Building Structure Services | Commenced | 0.80 |
| | | Established | 0.80 |
| | | Total | 0.80 |
| | 323 Building Installation Services | Commenced | 0.85 |
| | | Established | 0.85 |
| | | Total | 0.85 |
| | 324 Building Completion Services | Commenced | 0.85 |
| | | Established | 0.82 |
| | | Total | 0.82 |
| | 329 Other Construction Services | Commenced | 0.85 |
| | | Established | 0.80 |
| | | Total | 0.80 |
| | | Total | 0.80 |

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|--------------------------|--|-----------------|---------------|
| | | | All Mean |
| f.Wholesale Trade | 331 Agricultural Product Wholesaling | Commenced | 0.95 |
| | | Established | 1.04 |
| | | Total | 1.04 |
| | 332 Mineral, Metal and Chemical Wholesaling | Commenced | 1.20 |
| | | Established | 0.93 |
| | | Total | 0.94 |
| | 333 Timber and Hardware Goods Wholesaling | Commenced | 1.22 |
| | | Established | 0.88 |
| | | Total | 0.90 |
| | 341 Specialised Industrial Machinery and Equipment Wholesaling | Commenced | 1.16 |
| | | Established | 0.92 |
| | | Total | 0.92 |
| | 349 Other Machinery and Equipment Wholesaling | Commenced | 1.16 |
| | | Established | 0.90 |
| | | Total | 0.91 |
| | 350 Motor Vehicle and Motor Vehicle Parts Wholesaling | Commenced | 1.12 |
| | | Established | 0.89 |
| | | Total | 0.90 |
| | 360 Grocery, Liquor and Tobacco Product Wholesaling | Commenced | 1.30 |
| | | Established | 1.26 |
| | | Total | 1.26 |
| | 371 Textile, Clothing and Footwear Wholesaling | Commenced | 1.10 |
| | | Established | 0.85 |
| | | Total | 0.87 |
| | 372 Pharmaceutical and Toiletry Goods Wholesaling | Commenced | 1.05 |
| | | Established | 0.99 |
| | | Total | 0.99 |
| | 373 Furniture, Floor Covering and Other Goods Wholesaling | Commenced | 1.48 |
| | | Established | 0.87 |
| | | Total | 0.90 |
| | 380 Commission-Based Wholesaling | Commenced | 1.01 |
| | | Established | 0.84 |
| | | Total | 0.85 |
| g.Retail Trade | 391 Motor Vehicle Retailing | Commenced | 1.35 |
| | | Established | 0.92 |
| | | Total | 0.94 |
| | 392 Motor Vehicle Parts and Tyre Retailing | Commenced | 1.15 |
| | | Established | 0.86 |
| | | Total | 0.88 |
| | 400 Fuel Retailing | Commenced | 1.02 |
| | | Established | 0.93 |

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|-----------------------------------|---|-----------------|------------------------------|
| | | Total | 0.94 |
| | 411 Supermarket and Grocery Stores | Commenced | 1.11 |
| | | Established | 0.91 |
| | | Total | 0.93 |
| | 412 Specialised Food Retailing | Commenced | 1.07 |
| | | Established | 0.88 |
| | | Total | 0.89 |
| | 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing | Commenced | 1.20 |
| | | Established | 0.89 |
| | | Total | 0.91 |
| | 422 Electrical and Electronic Goods Retailing | Commenced | 1.09 |
| | | Established | 0.86 |
| | | Total | 0.88 |
| | 423 Hardware, Building and Garden Supplies Retailing | Commenced | 1.15 |
| | | Established | 0.86 |
| | | Total | 0.88 |
| | 424 Recreational Goods Retailing | Commenced | 1.12 |
| | | Established | 0.88 |
| | | Total | 0.89 |
| | 425 Clothing, Footwear and Personal Accessory Retailing | Commenced | 1.26 |
| | | Established | 0.89 |
| | | Total | 0.92 |
| | 426 Department Stores | Established | 0.96 |
| | | Total | 0.97 |
| | 427 Pharmaceutical and Other Store-Based Retailing | Commenced | 1.20 |
| | | Established | 0.90 |
| | | Total | 0.91 |
| | 431 Non-Store Retailing | Commenced | 0.97 |
| | | Established | 0.86 |
| | | Total | 0.87 |
| | 432 Retail Commission-Based Buying and/or Selling | Commenced | 0.82 |
| | | Established | 2.54 |
| | | Total | 2.36 |
| h.Accommodation and Food Services | 440 Accommodation | Commenced | 0.91 |
| | | Established | 0.88 |
| | | Total | 0.88 |
| | 451 Cafes, Restaurants and Takeaway Food Services | Commenced | 1.02 |
| | | Established | 0.87 |
| | | Total | 0.88 |
| | 452 Pubs, Taverns and Bars | Commenced | 1.19 |
| | | Established | 0.85 |

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|-------------------------------------|---|-----------------|------------------------------|
| | | Total | 0.87 |
| | 453 Clubs (Hospitality) | Commenced | 0.72 |
| | | Established | 0.86 |
| | | Total | 0.86 |
| i.Transport, Postal and Warehousing | 461 Road Freight Transport | Commenced | 0.84 |
| | | Established | 0.75 |
| | | Total | 0.75 |
| | 462 Road Passenger Transport | Commenced | 0.83 |
| | | Established | 0.75 |
| | | Total | 0.75 |
| | 471 Rail Freight Transport | Established | 0.78 |
| | | Total | 0.83 |
| | 472 Rail Passenger Transport | Established | 0.80 |
| | | Total | 0.80 |
| | 481 Water Freight Transport | Commenced | 0.76 |
| | | Established | 0.97 |
| | | Total | 0.96 |
| | 482 Water Passenger Transport | Established | 0.97 |
| | | Total | 0.97 |
| | 490 Air and Space Transport | Commenced | 2.74 |
| | | Established | 0.94 |
| | | Total | 1.00 |
| | 501 Scenic and Sightseeing Transport | Commenced | 0.98 |
| | | Established | 0.85 |
| | | Total | 0.85 |
| | 502 Pipeline and Other Transport | Established | 0.73 |
| | | Total | 0.73 |
| | 510 Postal and Courier Pick-up and Delivery Services | Commenced | 0.77 |
| | | Established | 0.74 |
| | | Total | 0.74 |
| | 521 Water Transport Support Services | Commenced | 0.97 |
| | | Established | 1.04 |
| | | Total | 1.03 |
| | 522 Airport Operations and Other Air Transport Support Services | Commenced | 0.71 |
| | | Established | 0.85 |
| | | Total | 0.85 |
| | 529 Other Transport Support Services | Commenced | 0.84 |
| | | Established | 0.90 |
| | | Total | 0.90 |
| | 530 Warehousing and Storage Services | Commenced | 0.96 |
| | | Established | 0.83 |

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|--|--|-----------------|------------------------------|
| | | Total | 0.84 |
| j.Information Media and Telecommunications | 541 Newspaper, Periodical, Book and Directory Publishing | Commenced | 1.26 |
| | | Established | 0.85 |
| | | Total | 0.86 |
| | 542 Software Publishing | Commenced | 1.01 |
| | | Established | 0.88 |
| | | Total | 0.89 |
| | 551 Motion Picture and Video Activities | Commenced | 1.18 |
| | | Established | 0.95 |
| | | Total | 0.97 |
| | 552 Sound Recording and Music Publishing | Commenced | 0.76 |
| | | Established | 0.81 |
| | | Total | 0.81 |
| | 561 Radio Broadcasting | Established | 0.85 |
| | | Total | 0.85 |
| | 562 Television Broadcasting | Established | 0.95 |
| | | Total | 0.93 |
| | 570 Internet Publishing and Broadcasting | Commenced | 2.65 |
| | | Established | 0.84 |
| | | Total | 0.91 |
| | 580 Telecommunications Services | Commenced | 0.97 |
| | | Established | 0.91 |
| | | Total | 0.92 |
| | 591 Internet Service Providers and Web Search Portals | Commenced | 1.26 |
| | | Established | 0.97 |
| | | Total | 0.98 |
| | 592 Data Processing, Web Hosting and Electronic Information Storage Services | Commenced | 1.08 |
| | | Established | 0.91 |
| | | Total | 0.91 |
| | 601 Libraries and Archives | Established | 0.79 |
| | | Total | 0.78 |
| | 602 Other Information Services | Established | 0.83 |
| | | Total | 0.88 |
| k.Financial and Insurance Services | 622 Depository Financial Intermediation | Commenced | 1.19 |
| | | Established | 1.18 |
| | | Total | 1.18 |
| | 623 Non-Depository Financing | Commenced | 0.56 |
| | | Established | 0.87 |
| | | Total | 0.87 |
| | 624 Financial Asset Investing | Commenced | 1.10 |
| | | Established | 1.22 |

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|---|---|-----------------|------------------------------|
| | | Total | 1.22 |
| | 631 Life Insurance | Established | 0.72 |
| | | Total | 0.72 |
| | 632 Health and General Insurance | Commenced | 1.05 |
| | | Established | 1.52 |
| | | Total | 1.51 |
| | 633 Superannuation Funds | Established | 0.71 |
| | | Total | 0.71 |
| | 641 Auxiliary Finance and Investment Services | Commenced | 0.79 |
| | | Established | 0.81 |
| | | Total | 0.81 |
| | 642 Auxiliary Insurance Services | Commenced | 0.83 |
| l.Rental, Hiring and Real Estate Services | | Established | 0.72 |
| | | Total | 0.72 |
| | 661 Motor Vehicle and Transport Equipment Rental and Hiring | Commenced | 0.77 |
| | | Established | 0.75 |
| | | Total | 0.75 |
| | 662 Farm Animal and Bloodstock Leasing | Established | 0.66 |
| | | Total | 0.71 |
| | 663 Other Goods and Equipment Rental and Hiring | Commenced | 0.95 |
| | | Established | 0.70 |
| | | Total | 0.71 |
| | 664 Non-Financial Intangible Assets (Except Copyrights) Leasing | Commenced | 0.84 |
| | | Established | 0.88 |
| m.Professional, Scientific and Technical Services | | Total | 0.87 |
| | 671 Property Operators | Commenced | 0.61 |
| | | Established | 0.71 |
| | | Total | 0.70 |
| | 672 Real Estate Services | Commenced | 0.86 |
| | | Established | 1.68 |
| | | Total | 1.65 |
| | 691 Scientific Research Services | Commenced | 0.86 |
| | | Established | 2.47 |
| | | Total | 2.40 |
| | 692 Architectural, Engineering and Technical Services | Commenced | 0.73 |
| | | Established | 1.14 |
| | | Total | 1.12 |
| | 693 Legal and Accounting Services | Commenced | 0.85 |
| | | Established | 0.76 |
| | | Total | 0.77 |
| | 694 Advertising Services | Commenced | 0.83 |

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| | | Established | 0.88 |
| | | Total | 0.87 |
| | 695 Market Research and Statistical Services | Commenced | 1.01 |
| | | Established | 0.77 |
| | | Total | 0.78 |
| | 696 Management and Related Consulting Services | Commenced | 0.70 |
| | | Established | 0.76 |
| | | Total | 0.75 |
| | 697 Veterinary Services | Commenced | 1.01 |
| | | Established | 0.76 |
| | | Total | 0.76 |
| | 699 Other Professional, Scientific and Technical Services | Commenced | 0.68 |
| n.Administrative and Support Services | | Established | 0.89 |
| | | Total | 0.85 |
| | 721 Employment Services | Commenced | 0.89 |
| | | Established | 0.85 |
| | | Total | 0.86 |
| | 722 Travel Agency and Tour Arrangement Services | Commenced | 0.90 |
| | | Established | 1.63 |
| | | Total | 1.61 |
| | 729 Other Administrative Services | Commenced | 0.92 |
| | | Established | 0.91 |
| | | Total | 0.91 |
| | 731 Building Cleaning, Pest Control and Gardening Services | Commenced | 0.82 |
| o.Public Administration and Safety | | Established | 0.78 |
| | | Total | 0.78 |
| | 732 Packaging Services | Commenced | 0.92 |
| | | Established | 0.96 |
| | | Total | 0.96 |
| | 751 Central Government Administration | Established | 1.03 |
| | | Total | 1.03 |
| | 752 State Government Administration | Commenced | 1.05 |
| | | Established | 2.40 |
| | | Total | 2.04 |
| | 753 Local Government Administration | Established | 0.98 |
| | | Total | 1.16 |
| | 754 Justice | Established | 2.26 |
| | | Total | 2.26 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

| Broad industry divisions | Fine industry groups | Business status | Expenses to s All Mean |
|-------------------------------------|---|-----------------|------------------------------|
| | 755 Government Representation | Established | 2.14 |
| | | Total | 2.14 |
| | 760 Defence | Established | 0.78 |
| | | Total | 0.75 |
| | 771 Public Order and Safety Services | Commenced | 0.79 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 772 Regulatory Services | Established | 1.04 |
| p.Education and Training | | Total | 1.04 |
| | 801 Preschool Education | Established | 1.00 |
| | | Total | 1.00 |
| | 802 School Education | Commenced | 1.25 |
| | | Established | 2.05 |
| | | Total | 2.04 |
| | 810 Tertiary Education | Commenced | 0.72 |
| | | Established | 0.87 |
| | | Total | 0.86 |
| | 821 Adult, Community and Other Education | Commenced | 0.86 |
| q.Health Care and Social Assistance | | Established | 0.95 |
| | | Total | 0.94 |
| | 822 Educational Support Services | Commenced | 0.71 |
| | | Established | 1.15 |
| | | Total | 1.12 |
| | 840 Hospitals | Commenced | 0.81 |
| | | Established | 1.03 |
| | | Total | 1.02 |
| | 851 Medical Services | Commenced | 0.73 |
| | | Established | 0.88 |
| | | Total | 0.87 |
| | 852 Pathology and Diagnostic Imaging Services | Commenced | 1.55 |
| | | Established | 0.96 |
| | | Total | 1.00 |
| | 853 Allied Health Services | Commenced | 0.81 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 859 Other Health Care Services | Commenced | 1.10 |
| | | Established | 0.89 |
| | | Total | 0.90 |
| | 860 Residential Care Services | Commenced | 1.02 |
| | | Established | 1.20 |
| | | Total | 1.20 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

| Broad industry divisions | Fine industry groups | Business status | Expenses to s |
|--------------------------------|--|-----------------|---------------|
| | | | All Mean |
| r.Arts and Recreation Services | 871 Child Care Services | Commenced | 1.11 |
| | | Established | 1.08 |
| | | Total | 1.08 |
| | 879 Other Social Assistance Services | Commenced | 0.69 |
| | | Established | 0.94 |
| | | Total | 0.93 |
| s.Other Services | 891 Museum Operation | Established | 1.00 |
| | | Total | 1.02 |
| | 892 Parks and Gardens Operations | Established | 1.02 |
| | | Total | 1.02 |
| | 900 Creative and Performing Arts Activities | Commenced | 0.75 |
| | | Established | 0.80 |
| | | Total | 0.80 |
| | 911 Sports and Physical Recreation Activities | Commenced | 1.24 |
| | | Established | 0.86 |
| | | Total | 0.87 |
| | 912 Horse and Dog Racing Activities | Commenced | 0.79 |
| | | Established | 1.07 |
| | | Total | 1.06 |
| | 913 Amusement and Other Recreation Activities | Commenced | 0.98 |
| | | Established | 0.83 |
| | | Total | 0.83 |
| s.Other Services | 920 Gambling Activities | Commenced | 0.92 |
| | | Established | 0.82 |
| | | Total | 0.82 |
| | 941 Automotive Repair and Maintenance | Commenced | 0.93 |
| | | Established | 0.84 |
| | | Total | 0.84 |
| | 942 Machinery and Equipment Repair and Maintenance | Commenced | 0.88 |
| | | Established | 1.48 |
| | | Total | 1.45 |
| | 949 Other Repair and Maintenance | Commenced | 0.71 |
| | | Established | 0.81 |
| | | Total | 0.81 |
| | 951 Personal Care Services | Commenced | 1.09 |
| | | Established | 0.89 |
| | | Total | 0.90 |
| | 952 Funeral, Crematorium and Cemetery Services | Commenced | 0.75 |
| | | Established | 0.80 |
| | | Total | 0.80 |
| | 953 Other Personal Services | Commenced | 0.82 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

| Broad industry divisions | Fine industry groups | Business status | Expenses to s All Mean |
|--------------------------|---|-----------------|------------------------------|
| | | Established | 0.81 |
| | | Total | 0.81 |
| | 954 Religious Services | Commenced | 0.67 |
| | | Established | 1.66 |
| | | Total | 1.65 |
| | 955 Civic, Professional and Other Interest Group Services | Commenced | 0.72 |
| | | Established | 0.95 |
| | | Total | 0.94 |
| | 960 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use | Established | 0.86 |
| | | Total | 0.86 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|------|
| Median | |
| | 0.85 |
| | 0.82 |
| | 0.82 |
| | 0.99 |
| | 0.90 |
| | 0.90 |
| | 1.23 |
| | 0.88 |
| | 0.88 |
| | 1.07 |
| | 0.83 |
| | 0.83 |
| | 1.04 |
| | 0.75 |
| | 0.76 |
| | 0.83 |
| | 0.86 |
| | 0.86 |
| | 0.85 |
| | 0.81 |
| | 0.82 |
| | 0.49 |
| | 0.49 |
| | 0.84 |
| | 0.90 |
| | 0.90 |
| | 0.87 |
| | 0.88 |
| | 0.87 |
| | 0.79 |
| | 0.79 |
| | 0.75 |
| | 0.78 |
| | 0.78 |
| | 0.79 |
| | 0.79 |
| | 0.73 |
| | 0.75 |
| | 0.75 |
| | 0.84 |
| | 0.79 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.79 | |
| 0.43 | |
| 0.78 | |
| 0.78 | |
| 0.79 | |
| 0.79 | |
| 1.17 | |
| 1.01 | |
| 1.01 | |
| 0.79 | |
| 0.79 | |
| 0.79 | |
| 0.76 | |
| 0.76 | |
| 1.10 | |
| 1.31 | |
| 1.28 | |
| 0.65 | |
| 0.76 | |
| 0.76 | |
| 0.98 | |
| 0.95 | |
| 0.96 | |
| 0.95 | |
| 0.95 | |
| 0.96 | |
| 0.89 | |
| 0.90 | |
| 0.80 | |
| 0.90 | |
| 0.90 | |
| 0.82 | |
| 0.83 | |
| 0.90 | |
| 0.90 | |
| 0.97 | |
| 0.87 | |
| 0.87 | |
| 0.86 | |
| 0.86 | |
| 0.95 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.89 | |
| 0.89 | |
| 1.15 | |
| 0.87 | |
| 0.87 | |
| 0.89 | |
| 0.89 | |
| 0.86 | |
| 0.87 | |
| 0.85 | |
| 0.85 | |
| 0.85 | |
| 0.88 | |
| 0.88 | |
| 0.87 | |
| 0.86 | |
| 0.86 | |
| 0.93 | |
| 0.85 | |
| 0.85 | |
| 0.93 | |
| 0.88 | |
| 0.88 | |
| 0.86 | |
| 0.86 | |
| 0.93 | |
| 0.85 | |
| 0.85 | |
| 0.92 | |
| 0.83 | |
| 0.84 | |
| 0.78 | |
| 0.79 | |
| 0.84 | |
| 0.84 | |
| 0.85 | |
| 0.85 | |
| 1.00 | |
| 0.86 | |
| 0.87 | |
| 0.99 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|------|
| Median | |
| | 0.87 |
| | 0.88 |
| | 0.88 |
| | 0.88 |
| | 0.99 |
| | 0.85 |
| | 0.85 |
| | 0.79 |
| | 0.80 |
| | 0.91 |
| | 0.86 |
| | 0.86 |
| | 0.82 |
| | 0.82 |
| | 0.93 |
| | 0.86 |
| | 0.86 |
| | 0.86 |
| | 0.86 |
| | 0.98 |
| | 0.85 |
| | 0.85 |
| | 0.97 |
| | 0.86 |
| | 0.86 |
| | 0.97 |
| | 0.85 |
| | 0.86 |
| | 0.94 |
| | 0.84 |
| | 0.84 |
| | 0.89 |
| | 0.89 |
| | 0.86 |
| | 0.86 |
| | 0.84 |
| | 0.84 |
| | 0.94 |
| | 0.87 |
| | 0.87 |
| | 0.85 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|------|
| Median | |
| | 0.82 |
| | 0.83 |
| | 0.89 |
| | 0.84 |
| | 0.84 |
| | 0.90 |
| | 0.83 |
| | 0.83 |
| | 0.93 |
| | 0.87 |
| | 0.87 |
| | 0.89 |
| | 0.86 |
| | 0.86 |
| | 0.72 |
| | 0.83 |
| | 0.83 |
| | 1.03 |
| | 0.85 |
| | 0.85 |
| | 1.13 |
| | 0.83 |
| | 0.83 |
| | 0.46 |
| | 0.88 |
| | 0.88 |
| | 0.85 |
| | 0.85 |
| | 0.90 |
| | 0.84 |
| | 0.84 |
| | 0.80 |
| | 0.84 |
| | 0.84 |
| | 0.90 |
| | 0.88 |
| | 0.88 |
| | 0.92 |
| | 0.84 |
| | 0.84 |
| | 0.84 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.84 | |
| 0.59 | |
| 0.84 | |
| 0.74 | |
| 0.74 | |
| 0.96 | |
| 0.96 | |
| 0.86 | |
| 0.86 | |
| 0.80 | |
| 0.80 | |
| 0.68 | |
| 0.76 | |
| 0.76 | |
| 0.93 | |
| 0.79 | |
| 0.79 | |
| 0.88 | |
| 0.86 | |
| 0.86 | |
| 0.87 | |
| 0.84 | |
| 0.84 | |
| 0.83 | |
| 0.81 | |
| 0.81 | |
| 0.80 | |
| 0.71 | |
| 0.71 | |
| 0.83 | |
| 0.82 | |
| 0.82 | |
| 0.85 | |
| 0.83 | |
| 0.83 | |
| 0.88 | |
| 0.85 | |
| 0.85 | |
| 0.86 | |
| 0.82 | |
| 0.82 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.98 | |
| 0.92 | |
| 0.92 | |
| 0.91 | |
| 0.89 | |
| 0.90 | |
| 1.04 | |
| 0.90 | |
| 0.90 | |
| 0.98 | |
| 0.88 | |
| 0.88 | |
| 0.99 | |
| 0.86 | |
| 0.87 | |
| 1.02 | |
| 0.92 | |
| 0.92 | |
| 1.03 | |
| 0.93 | |
| 0.94 | |
| 1.01 | |
| 0.86 | |
| 0.87 | |
| 0.92 | |
| 0.89 | |
| 0.89 | |
| 1.03 | |
| 0.88 | |
| 0.89 | |
| 0.93 | |
| 0.82 | |
| 0.83 | |
| 1.07 | |
| 0.96 | |
| 0.96 | |
| 1.02 | |
| 0.92 | |
| 0.92 | |
| 1.03 | |
| 0.97 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.97 | |
| 1.06 | |
| 0.96 | |
| 0.96 | |
| 1.02 | |
| 0.93 | |
| 0.93 | |
| 1.09 | |
| 0.92 | |
| 0.92 | |
| 0.98 | |
| 0.91 | |
| 0.91 | |
| 0.98 | |
| 0.90 | |
| 0.91 | |
| 1.01 | |
| 0.92 | |
| 0.92 | |
| 1.08 | |
| 0.91 | |
| 0.92 | |
| 0.91 | |
| 0.91 | |
| 1.03 | |
| 0.91 | |
| 0.91 | |
| 0.96 | |
| 0.88 | |
| 0.88 | |
| 0.93 | |
| 0.85 | |
| 0.85 | |
| 0.87 | |
| 0.78 | |
| 0.78 | |
| 0.97 | |
| 0.88 | |
| 0.89 | |
| 0.99 | |
| 0.86 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.87 | |
| 0.66 | |
| 0.85 | |
| 0.85 | |
| 0.82 | |
| 0.77 | |
| 0.77 | |
| 0.82 | |
| 0.75 | |
| 0.76 | |
| 0.83 | |
| 0.83 | |
| 0.81 | |
| 0.81 | |
| 0.61 | |
| 0.82 | |
| 0.82 | |
| 0.84 | |
| 0.84 | |
| 0.70 | |
| 0.79 | |
| 0.79 | |
| 0.90 | |
| 0.84 | |
| 0.85 | |
| 0.73 | |
| 0.73 | |
| 0.81 | |
| 0.77 | |
| 0.77 | |
| 0.87 | |
| 0.76 | |
| 0.77 | |
| 0.71 | |
| 0.78 | |
| 0.78 | |
| 0.88 | |
| 0.90 | |
| 0.90 | |
| 0.89 | |
| 0.85 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.85 | |
| 0.93 | |
| 0.83 | |
| 0.83 | |
| 1.00 | |
| 0.81 | |
| 0.81 | |
| 0.77 | |
| 0.77 | |
| 0.77 | |
| 0.66 | |
| 0.75 | |
| 0.74 | |
| 0.81 | |
| 0.81 | |
| 0.80 | |
| 0.79 | |
| 0.72 | |
| 0.82 | |
| 0.82 | |
| 0.84 | |
| 0.83 | |
| 0.83 | |
| 0.97 | |
| 0.87 | |
| 0.87 | |
| 0.64 | |
| 0.81 | |
| 0.81 | |
| 0.81 | |
| 0.80 | |
| 0.80 | |
| 0.82 | |
| 0.90 | |
| 0.76 | |
| 0.76 | |
| 0.45 | |
| 0.77 | |
| 0.77 | |
| 0.84 | |
| 0.62 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.63 | |
| 0.70 | |
| 0.70 | |
| 0.62 | |
| 0.75 | |
| 0.75 | |
| 0.69 | |
| 0.69 | |
| 0.75 | |
| 0.72 | |
| 0.72 | |
| 0.63 | |
| 0.68 | |
| 0.68 | |
| 0.81 | |
| 0.73 | |
| 0.74 | |
| 0.36 | |
| 0.65 | |
| 0.75 | |
| 0.73 | |
| 0.73 | |
| 0.64 | |
| 0.79 | |
| 0.79 | |
| 0.59 | |
| 0.69 | |
| 0.69 | |
| 0.81 | |
| 0.78 | |
| 0.78 | |
| 0.80 | |
| 0.89 | |
| 0.88 | |
| 0.74 | |
| 0.75 | |
| 0.75 | |
| 0.82 | |
| 0.75 | |
| 0.75 | |
| 0.82 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.82 | |
| 0.82 | |
| 0.83 | |
| 0.75 | |
| 0.75 | |
| 0.68 | |
| 0.74 | |
| 0.74 | |
| 0.85 | |
| 0.79 | |
| 0.79 | |
| 0.65 | |
| 0.78 | |
| 0.78 | |
| 0.73 | |
| 0.77 | |
| 0.76 | |
| 0.84 | |
| 0.81 | |
| 0.81 | |
| 0.94 | |
| 0.89 | |
| 0.90 | |
| 0.82 | |
| 0.82 | |
| 0.82 | |
| 0.86 | |
| 0.80 | |
| 0.80 | |
| 0.90 | |
| 0.86 | |
| 0.87 | |
| 0.89 | |
| 0.89 | |
| 0.94 | |
| 0.92 | |
| 0.94 | |
| 0.92 | |
| 0.92 | |
| 0.79 | |
| 0.79 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.75 | |
| 0.75 | |
| 0.78 | |
| 0.76 | |
| 0.86 | |
| 0.84 | |
| 0.84 | |
| 0.81 | |
| 0.81 | |
| 0.88 | |
| 0.88 | |
| 0.71 | |
| 0.84 | |
| 0.84 | |
| 0.72 | |
| 0.81 | |
| 0.81 | |
| 0.78 | |
| 0.84 | |
| 0.84 | |
| 0.69 | |
| 0.82 | |
| 0.81 | |
| 0.87 | |
| 0.83 | |
| 0.84 | |
| 0.72 | |
| 0.79 | |
| 0.79 | |
| 0.80 | |
| 0.78 | |
| 0.78 | |
| 0.81 | |
| 0.82 | |
| 0.82 | |
| 0.73 | |
| 0.81 | |
| 0.81 | |
| 0.80 | |
| 0.85 | |
| 0.85 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|--|
| Median | |
| 0.91 | |
| 0.92 | |
| 0.92 | |
| 0.66 | |
| 0.83 | |
| 0.83 | |
| 0.89 | |
| 0.89 | |
| 0.81 | |
| 0.82 | |
| 0.68 | |
| 0.78 | |
| 0.78 | |
| 0.88 | |
| 0.85 | |
| 0.85 | |
| 0.90 | |
| 0.87 | |
| 0.88 | |
| 0.83 | |
| 0.82 | |
| 0.82 | |
| 0.90 | |
| 0.78 | |
| 0.79 | |
| 0.91 | |
| 0.87 | |
| 0.87 | |
| 0.86 | |
| 0.83 | |
| 0.83 | |
| 0.63 | |
| 0.85 | |
| 0.85 | |
| 0.95 | |
| 0.87 | |
| 0.88 | |
| 0.62 | |
| 0.77 | |
| 0.77 | |
| 0.86 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| ales ratio | |
|------------|------|
| Median | |
| | 0.83 |
| | 0.83 |
| | 0.66 |
| | 0.91 |
| | 0.90 |
| | 0.64 |
| | 0.86 |
| | 0.86 |
| | 0.71 |
| | 0.71 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|-------|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | Mean | Mean | Median | Mean | Median | Mean |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.34 | 0.25 | n.a. | n.a. | n.a. |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.29 | 0.24 | 0.25 | 0.23 | 0.23 |
| 0.03 | 0.04 | 0.03 | 0.04 | 0.04 | 0.29 | 0.24 | 0.25 | 0.22 | 0.22 |
| -0.08 | -0.06 | -0.03 | -0.03 | -0.03 | 0.78 | 0.10 | 0.15 | 0.07 | 0.07 |
| -0.04 | -0.05 | -0.02 | -0.03 | -0.03 | 0.23 | 0.18 | 0.19 | 0.17 | 0.17 |
| -0.04 | -0.05 | -0.02 | -0.03 | -0.03 | 0.25 | 0.18 | 0.19 | 0.16 | 0.16 |
| -0.13 | -0.10 | n.a. | 0.00 | 0.00 | 0.43 | 0.31 | 0.24 | 0.25 | 0.25 |
| -0.03 | -0.03 | -0.01 | -0.01 | -0.01 | 0.30 | 0.24 | 0.22 | 0.21 | 0.21 |
| -0.04 | -0.03 | -0.01 | -0.01 | -0.01 | 0.31 | 0.24 | 0.22 | 0.21 | 0.21 |
| -0.06 | -0.02 | -0.01 | 0.03 | 0.03 | 0.26 | 0.24 | 0.29 | 0.33 | 0.33 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.19 | 0.13 | 0.14 | 0.11 | 0.11 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.19 | 0.13 | 0.14 | 0.11 | 0.11 |
| -0.01 | -0.01 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| n.a. | 0.02 | 0.02 | 0.03 | 0.03 | 0.16 | 0.12 | 0.15 | 0.10 | 0.10 |
| n.a. | 0.02 | 0.02 | 0.03 | 0.03 | 0.16 | 0.12 | 0.15 | 0.10 | 0.10 |
| 0.01 | 0.00 | n.a. | n.a. | n.a. | 0.33 | 0.16 | n.a. | n.a. | n.a. |
| 0.01 | 0.02 | 0.02 | 0.02 | 0.02 | 0.15 | 0.12 | 0.14 | 0.11 | 0.11 |
| 0.01 | 0.02 | 0.02 | 0.02 | 0.02 | 0.16 | 0.12 | 0.14 | 0.11 | 0.11 |
| -0.01 | -0.01 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| n.a. | 0.01 | 0.01 | 0.02 | 0.02 | 0.20 | 0.15 | 0.17 | 0.13 | 0.13 |
| n.a. | 0.01 | 0.01 | 0.02 | 0.02 | 0.20 | 0.15 | 0.17 | 0.14 | 0.14 |
| -0.03 | -0.02 | n.a. | -0.02 | -0.02 | n.a. | n.a. | n.a. | n.a. | n.a. |
| -0.03 | -0.02 | n.a. | -0.02 | -0.02 | n.a. | n.a. | n.a. | n.a. | n.a. |
| -0.12 | -0.01 | 0.01 | 0.01 | 0.01 | n.a. | n.a. | n.a. | n.a. | n.a. |
| -0.02 | 0.01 | 0.02 | 0.02 | 0.02 | 0.26 | 0.19 | 0.19 | 0.15 | 0.15 |
| -0.03 | 0.01 | 0.02 | 0.02 | 0.02 | 0.26 | 0.18 | 0.19 | 0.15 | 0.15 |
| -0.04 | -0.02 | n.a. | 0.00 | 0.00 | 0.39 | 0.27 | 0.25 | 0.21 | 0.21 |
| -0.05 | -0.02 | n.a. | 0.00 | 0.00 | 0.39 | 0.27 | 0.25 | 0.21 | 0.21 |
| -0.08 | 0.02 | -0.02 | 0.04 | 0.04 | 0.40 | 0.43 | 0.44 | 0.43 | 0.43 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.27 | 0.23 | 0.25 | 0.21 | 0.21 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.28 | 0.24 | 0.26 | 0.22 | 0.22 |
| -0.18 | -0.06 | -0.10 | -0.05 | -0.05 | 0.42 | 0.21 | 0.51 | 0.39 | 0.39 |
| -0.01 | -0.02 | n.a. | -0.01 | -0.01 | 0.27 | 0.23 | 0.25 | 0.22 | 0.22 |
| -0.02 | -0.02 | n.a. | -0.01 | -0.01 | 0.27 | 0.23 | 0.26 | 0.22 | 0.22 |
| 0.02 | 0.02 | 0.04 | 0.04 | 0.04 | 0.30 | 0.25 | 0.28 | 0.25 | 0.25 |
| 0.02 | 0.02 | 0.04 | 0.04 | 0.04 | 0.30 | 0.25 | 0.28 | 0.25 | 0.25 |
| -0.05 | 0.05 | 0.05 | 0.06 | 0.06 | 0.46 | 0.38 | 0.46 | 0.38 | 0.38 |
| 0.03 | 0.05 | 0.05 | 0.05 | 0.05 | 0.37 | 0.34 | 0.36 | 0.36 | 0.36 |
| 0.03 | 0.05 | 0.05 | 0.05 | 0.05 | 0.37 | 0.36 | 0.37 | 0.36 | 0.36 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.37 | 0.31 | 0.35 | 0.28 | 0.28 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.30 | 0.22 | 0.28 | 0.21 | 0.21 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.30 | 0.22 | | 0.28 | 0.22 | |
| 0.04 | 0.04 | | 0.04 | 0.04 | | n.a. | n.a. | | n.a. | n.a. | |
| -2.75 | n.a. | | -0.23 | 0.01 | | 0.50 | 0.25 | | 0.24 | 0.15 | |
| -2.64 | n.a. | | -0.21 | 0.01 | | 0.50 | 0.27 | | 0.25 | 0.15 | |
| -2.63 | 0.01 | | 0.01 | 0.04 | | 0.87 | 0.31 | | 0.30 | 0.24 | |
| -2.55 | 0.01 | | 0.01 | 0.04 | | 0.89 | 0.31 | | 0.30 | 0.24 | |
| -0.92 | -0.22 | | n.a. | n.a. | | 1.20 | 0.73 | | n.a. | n.a. | |
| -1.07 | -0.03 | | 0.01 | 0.02 | | 2.29 | 0.25 | | 0.17 | 0.11 | |
| -1.06 | -0.03 | | 0.01 | 0.02 | | 2.25 | 0.27 | | 0.18 | 0.11 | |
| -0.17 | -0.01 | | -0.02 | 0.00 | | 0.37 | 0.13 | | 0.12 | 0.08 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.21 | 0.17 | | 0.19 | 0.17 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.22 | 0.17 | | 0.19 | 0.16 | |
| -0.06 | 0.02 | | 0.03 | 0.03 | | 0.52 | 0.22 | | 0.23 | 0.18 | |
| -0.06 | 0.02 | | 0.03 | 0.03 | | 0.52 | 0.22 | | 0.23 | 0.18 | |
| -0.77 | -0.03 | | 0.02 | 0.03 | | 0.97 | 0.47 | | 0.37 | 0.18 | |
| -1.09 | -0.05 | | -0.25 | 0.05 | | 2.00 | 0.56 | | 0.30 | 0.24 | |
| -1.08 | -0.05 | | -0.24 | 0.05 | | 1.95 | 0.56 | | 0.30 | 0.24 | |
| 0.01 | 0.04 | | 0.01 | 0.05 | | 0.44 | 0.43 | | 0.38 | 0.27 | |
| -0.17 | 0.04 | | 0.04 | 0.05 | | 0.51 | 0.32 | | 0.34 | 0.30 | |
| -0.17 | 0.04 | | 0.04 | 0.05 | | 0.51 | 0.32 | | 0.35 | 0.30 | |
| n.a. | 0.00 | | 0.02 | 0.01 | | 0.29 | 0.11 | | 0.28 | 0.13 | |
| -0.01 | -0.01 | | 0.01 | 0.00 | | 0.22 | 0.15 | | 0.21 | 0.15 | |
| -0.01 | -0.01 | | 0.01 | 0.00 | | 0.23 | 0.15 | | 0.21 | 0.15 | |
| -0.02 | -0.01 | | n.a. | 0.00 | | 0.22 | 0.13 | | 0.16 | 0.13 | |
| -0.02 | -0.01 | | n.a. | 0.00 | | 0.22 | 0.13 | | 0.16 | 0.13 | |
| n.a. | -0.01 | | 0.02 | 0.00 | | 0.26 | 0.14 | | n.a. | n.a. | |
| -0.02 | -0.01 | | n.a. | 0.00 | | 0.18 | 0.14 | | 0.16 | 0.15 | |
| -0.02 | -0.01 | | n.a. | 0.00 | | 0.19 | 0.14 | | 0.17 | 0.15 | |
| -0.09 | -0.05 | | n.a. | n.a. | | n.a. | n.a. | | n.a. | n.a. | |
| -0.03 | -0.02 | | -0.01 | -0.02 | | 0.24 | 0.16 | | 0.18 | 0.16 | |
| -0.03 | -0.02 | | -0.01 | -0.02 | | 0.24 | 0.16 | | 0.18 | 0.15 | |
| n.a. | -0.01 | | n.a. | 0.00 | | 0.19 | 0.15 | | 0.17 | 0.14 | |
| n.a. | -0.01 | | n.a. | 0.00 | | 0.19 | 0.14 | | 0.17 | 0.14 | |
| -0.02 | -0.02 | | -0.01 | -0.02 | | 0.25 | 0.18 | | 0.20 | 0.16 | |
| -0.03 | -0.02 | | -0.01 | -0.02 | | 0.25 | 0.18 | | 0.19 | 0.16 | |
| -0.01 | 0.01 | | n.a. | 0.01 | | 0.29 | 0.28 | | 0.25 | 0.24 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.31 | 0.31 | | 0.29 | 0.30 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.31 | 0.31 | | 0.29 | 0.30 | |
| 0.02 | 0.03 | | 0.03 | 0.04 | | 0.25 | 0.19 | | 0.22 | 0.19 | |
| 0.01 | 0.03 | | 0.03 | 0.04 | | 0.25 | 0.19 | | 0.22 | 0.19 | |
| -0.03 | -0.02 | | n.a. | -0.01 | | 0.28 | 0.20 | | 0.17 | 0.09 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| -0.02 | 0.00 | | 0.01 | 0.01 | | 0.24 | 0.15 | | 0.16 | 0.14 | |
| -0.02 | 0.00 | | 0.01 | 0.01 | | 0.24 | 0.15 | | 0.16 | 0.14 | |
| -0.02 | 0.00 | | 0.04 | 0.05 | | 0.38 | 0.25 | | n.a. | n.a. | |
| n.a. | 0.02 | | 0.02 | 0.03 | | 0.24 | 0.19 | | 0.19 | 0.17 | |
| n.a. | 0.02 | | 0.02 | 0.03 | | 0.24 | 0.20 | | 0.20 | 0.17 | |
| 0.01 | 0.02 | | 0.03 | 0.03 | | 0.27 | 0.22 | | 0.22 | 0.21 | |
| 0.01 | 0.02 | | 0.03 | 0.03 | | 0.27 | 0.22 | | 0.22 | 0.21 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.29 | 0.23 | | 0.25 | 0.23 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.29 | 0.23 | | 0.25 | 0.23 | |
| 0.01 | 0.02 | | 0.01 | 0.02 | | 0.25 | 0.21 | | 0.28 | 0.34 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.24 | 0.22 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.24 | 0.22 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.28 | 0.24 | | 0.26 | 0.24 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.29 | 0.24 | | 0.26 | 0.24 | |
| 0.02 | 0.01 | | 0.03 | 0.02 | | 0.20 | 0.19 | | 0.20 | 0.19 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.20 | | 0.23 | 0.20 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.20 | | 0.23 | 0.20 | |
| 0.02 | 0.01 | | 0.03 | 0.02 | | 0.25 | 0.23 | | n.a. | n.a. | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.21 | 0.18 | | 0.20 | 0.17 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.21 | 0.18 | | 0.20 | 0.17 | |
| 0.02 | 0.01 | | 0.02 | 0.02 | | 0.38 | 0.26 | | 0.29 | 0.25 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.23 | | 0.24 | 0.22 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.23 | | 0.24 | 0.22 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.20 | | 0.22 | 0.20 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.20 | | 0.22 | 0.20 | |
| n.a. | 0.03 | | 0.03 | 0.03 | | 0.27 | 0.18 | | 0.27 | 0.18 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.23 | 0.21 | | 0.22 | 0.21 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.21 | | 0.22 | 0.21 | |
| -0.01 | 0.01 | | n.a. | 0.02 | | 0.31 | 0.20 | | 0.21 | 0.17 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.28 | 0.26 | | 0.26 | 0.25 | |
| 0.03 | 0.03 | | 0.03 | 0.04 | | 0.28 | 0.26 | | 0.26 | 0.25 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.39 | 0.29 | | 0.32 | 0.27 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.40 | 0.29 | | 0.32 | 0.27 | |
| -0.16 | 0.02 | | 0.02 | 0.02 | | 0.58 | 0.15 | | 0.17 | 0.14 | |
| -0.21 | 0.02 | | 0.02 | 0.02 | | 0.58 | 0.15 | | 0.17 | 0.14 | |
| n.a. | 0.02 | | 0.02 | 0.03 | | 0.32 | 0.15 | | 0.18 | 0.13 | |
| -0.01 | 0.02 | | 0.02 | 0.03 | | 0.32 | 0.15 | | 0.18 | 0.13 | |
| -0.10 | -0.05 | | n.a. | n.a. | | 0.25 | 0.22 | | n.a. | n.a. | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.23 | 0.19 | | 0.21 | 0.18 | |
| 0.01 | 0.03 | | 0.03 | 0.03 | | 0.23 | 0.19 | | 0.21 | 0.18 | |
| -0.08 | -0.02 | | n.a. | n.a. | | n.a. | n.a. | | n.a. | n.a. | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.16 | | 0.17 | 0.16 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.15 | | 0.17 | 0.15 | |
| -0.01 | 0.01 | | 0.02 | 0.02 | | 0.27 | 0.17 | | 0.19 | 0.15 | |
| -0.01 | 0.01 | | 0.02 | 0.02 | | 0.28 | 0.18 | | 0.20 | 0.15 | |
| -0.02 | -0.01 | | 0.02 | 0.01 | | n.a. | n.a. | | n.a. | n.a. | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.23 | 0.20 | | 0.20 | 0.19 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.23 | 0.20 | | 0.20 | 0.18 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.19 | 0.12 | | 0.15 | 0.11 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.19 | 0.12 | | 0.15 | 0.11 | |
| n.a. | 0.01 | | 0.02 | 0.02 | | 0.26 | 0.22 | | 0.20 | 0.16 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.21 | | 0.22 | 0.20 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.21 | | 0.22 | 0.20 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.21 | | 0.21 | 0.20 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.21 | | 0.21 | 0.20 | |
| 0.02 | 0.01 | | 0.02 | 0.01 | | 0.22 | 0.18 | | 0.25 | 0.20 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.25 | 0.23 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.25 | 0.23 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.30 | 0.22 | | 0.25 | 0.21 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.31 | 0.23 | | 0.25 | 0.21 | |
| -0.01 | 0.00 | | n.a. | 0.01 | | 0.18 | 0.17 | | n.a. | n.a. | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.23 | 0.20 | | 0.21 | 0.18 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.23 | 0.20 | | 0.21 | 0.18 | |
| -0.03 | 0.01 | | 0.02 | 0.02 | | 0.29 | 0.23 | | 0.17 | 0.13 | |
| 0.03 | 0.03 | | 0.04 | 0.03 | | 0.26 | 0.22 | | 0.24 | 0.21 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.24 | 0.21 | |
| -0.01 | -0.03 | | n.a. | n.a. | | n.a. | n.a. | | n.a. | n.a. | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.29 | 0.25 | | 0.25 | 0.25 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.29 | 0.25 | | 0.25 | 0.25 | |
| n.a. | 0.00 | | n.a. | n.a. | | 0.30 | 0.15 | | n.a. | n.a. | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.27 | 0.24 | | 0.25 | 0.24 | |
| 0.03 | 0.03 | | 0.03 | 0.04 | | 0.27 | 0.24 | | 0.25 | 0.24 | |
| -0.13 | 0.03 | | 0.03 | 0.03 | | 0.24 | 0.23 | | 0.24 | 0.23 | |
| -0.12 | 0.02 | | 0.03 | 0.03 | | 0.24 | 0.23 | | 0.24 | 0.23 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.23 | | 0.24 | 0.23 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.25 | 0.23 | | 0.24 | 0.23 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.26 | 0.21 | | 0.25 | 0.21 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.26 | 0.21 | | 0.26 | 0.21 | |
| -0.02 | 0.02 | | -0.01 | 0.03 | | 0.28 | 0.25 | | 0.26 | 0.25 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.24 | 0.22 | |
| 0.03 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.23 | | 0.24 | 0.22 | |
| 0.04 | 0.04 | | 0.04 | 0.03 | | 0.39 | 0.39 | | 0.40 | 0.36 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--|--------|------------|--|--------|----------------------|--|--------|------------|--|--------|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | | Median | Mean | | Median | Mean | | Median | Mean | | Median |
| 0.04 | | 0.04 | 0.04 | | 0.04 | 0.32 | | 0.29 | 0.32 | | 0.29 |
| 0.04 | | 0.04 | 0.04 | | 0.04 | 0.33 | | 0.30 | 0.33 | | 0.30 |
| n.a. | | 0.01 | 0.02 | | 0.01 | 0.46 | | 0.28 | n.a. | | n.a. |
| 0.04 | | 0.04 | 0.04 | | 0.04 | 0.31 | | 0.28 | 0.29 | | 0.29 |
| 0.03 | | 0.04 | 0.04 | | 0.04 | 0.31 | | 0.28 | 0.29 | | 0.27 |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.39 | | 0.32 | 0.34 | | 0.30 |
| 0.03 | | 0.04 | 0.04 | | 0.04 | 0.31 | | 0.28 | 0.29 | | 0.27 |
| 0.03 | | 0.04 | 0.04 | | 0.04 | 0.31 | | 0.28 | 0.29 | | 0.27 |
| n.a. | | 0.01 | 0.02 | | 0.03 | 0.30 | | 0.19 | 0.24 | | 0.19 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.27 | | 0.23 | 0.24 | | 0.22 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.27 | | 0.22 | 0.24 | | 0.22 |
| n.a. | | 0.02 | 0.03 | | 0.04 | 0.51 | | 0.34 | 0.34 | | 0.29 |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.31 | | 0.26 | 0.28 | | 0.25 |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.31 | | 0.26 | 0.28 | | 0.25 |
| -0.04 | | -0.02 | -0.01 | | -0.02 | 0.24 | | 0.22 | 0.25 | | 0.22 |
| n.a. | | 0.01 | 0.01 | | 0.02 | 0.33 | | 0.29 | 0.29 | | 0.27 |
| n.a. | | 0.01 | 0.01 | | 0.02 | 0.33 | | 0.29 | 0.29 | | 0.27 |
| -0.03 | | -0.03 | n.a. | | n.a. | 0.27 | | 0.21 | n.a. | | n.a. |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.37 | | 0.26 | 0.27 | | 0.23 |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.37 | | 0.26 | 0.27 | | 0.23 |
| 0.01 | | 0.00 | n.a. | | n.a. | 0.49 | | 0.25 | n.a. | | n.a. |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.30 | | 0.23 | 0.24 | | 0.23 |
| 0.02 | | 0.03 | 0.03 | | 0.04 | 0.31 | | 0.23 | 0.24 | | 0.23 |
| -0.05 | | -0.07 | n.a. | | n.a. | n.a. | | n.a. | n.a. | | n.a. |
| 0.02 | | 0.02 | 0.03 | | 0.03 | 0.23 | | 0.21 | 0.22 | | 0.19 |
| 0.02 | | 0.02 | 0.03 | | 0.03 | 0.23 | | 0.21 | 0.22 | | 0.19 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.29 | | 0.21 | 0.21 | | 0.20 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.29 | | 0.21 | 0.22 | | 0.20 |
| n.a. | | 0.02 | 0.03 | | 0.03 | 0.35 | | 0.26 | 0.32 | | 0.33 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.27 | | 0.24 | 0.25 | | 0.23 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.28 | | 0.24 | 0.25 | | 0.23 |
| n.a. | | 0.00 | 0.02 | | 0.02 | 0.39 | | 0.29 | n.a. | | n.a. |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.29 | | 0.24 | 0.25 | | 0.23 |
| 0.02 | | 0.03 | 0.03 | | 0.03 | 0.29 | | 0.24 | 0.25 | | 0.23 |
| 0.01 | | 0.01 | 0.02 | | 0.02 | 0.21 | | 0.18 | 0.21 | | 0.18 |
| 0.03 | | 0.03 | 0.03 | | 0.03 | 0.27 | | 0.25 | 0.26 | | 0.25 |
| 0.03 | | 0.03 | 0.03 | | 0.03 | 0.27 | | 0.25 | 0.26 | | 0.25 |
| -0.01 | | 0.02 | 0.02 | | 0.02 | 0.33 | | 0.26 | 0.24 | | 0.18 |
| 0.03 | | 0.03 | 0.03 | | 0.03 | 0.26 | | 0.23 | 0.23 | | 0.22 |
| 0.03 | | 0.03 | 0.03 | | 0.03 | 0.26 | | 0.23 | 0.23 | | 0.22 |
| -0.48 | | 0.02 | 0.01 | | 0.03 | 0.36 | | 0.14 | 0.16 | | 0.08 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|------|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | Mean | Mean | Median | Mean | Median | Mean |
| -0.46 | 0.02 | 0.01 | 0.03 | 0.03 | 0.41 | 0.17 | 0.16 | 0.08 | 0.08 |
| -0.03 | 0.01 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| -0.01 | 0.03 | 0.05 | 0.03 | 0.03 | 0.39 | 0.22 | 0.39 | 0.22 | 0.22 |
| 0.03 | 0.02 | 0.03 | 0.02 | 0.02 | 0.15 | 0.10 | 0.12 | 0.08 | 0.08 |
| 0.03 | 0.02 | 0.03 | 0.02 | 0.02 | 0.15 | 0.10 | 0.12 | 0.08 | 0.08 |
| 0.01 | 0.01 | 0.03 | 0.01 | 0.01 | 0.23 | 0.09 | 0.20 | 0.06 | 0.06 |
| 0.01 | 0.01 | 0.03 | 0.02 | 0.02 | 0.23 | 0.09 | 0.20 | 0.06 | 0.06 |
| -0.90 | 0.02 | 0.03 | 0.03 | 0.03 | 4.74 | 0.18 | 0.23 | 0.17 | 0.17 |
| -0.89 | 0.02 | 0.03 | 0.03 | 0.03 | 4.68 | 0.19 | 0.23 | 0.17 | 0.17 |
| -0.07 | 0.02 | 0.02 | 0.03 | 0.03 | 0.48 | 0.22 | 0.23 | 0.22 | 0.22 |
| -0.07 | 0.02 | 0.02 | 0.03 | 0.03 | 0.48 | 0.22 | 0.23 | 0.22 | 0.22 |
| n.a. | 0.00 | n.a. | 0.00 | 0.00 | 0.30 | 0.24 | 0.27 | 0.24 | 0.24 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.27 | 0.24 | 0.26 | 0.24 | 0.24 |
| 0.03 | 0.04 | 0.03 | 0.04 | 0.04 | 0.27 | 0.25 | 0.26 | 0.24 | 0.24 |
| -0.01 | 0.01 | 0.03 | 0.03 | 0.03 | 0.36 | 0.24 | 0.30 | 0.24 | 0.24 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.30 | 0.23 | 0.23 | 0.21 | 0.21 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.30 | 0.23 | 0.23 | 0.21 | 0.21 |
| -0.07 | 0.02 | 0.03 | 0.03 | 0.03 | 0.26 | 0.18 | 0.23 | 0.18 | 0.18 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.19 | 0.13 | 0.17 | 0.12 | 0.12 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.20 | 0.13 | 0.17 | 0.13 | 0.13 |
| 0.03 | 0.02 | 0.03 | 0.03 | 0.03 | 0.33 | 0.27 | 0.30 | 0.24 | 0.24 |
| -0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.23 | 0.15 | 0.20 | 0.14 | 0.14 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.23 | 0.15 | 0.21 | 0.15 | 0.15 |
| 0.02 | 0.03 | 0.03 | 0.03 | 0.03 | 0.33 | 0.28 | 0.31 | 0.26 | 0.26 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.29 | 0.24 | 0.27 | 0.23 | 0.23 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.29 | 0.24 | 0.27 | 0.24 | 0.24 |
| -0.01 | 0.02 | n.a. | 0.03 | 0.03 | 0.28 | 0.24 | 0.26 | 0.24 | 0.24 |
| 0.01 | 0.04 | 0.04 | 0.04 | 0.04 | 0.26 | 0.22 | 0.23 | 0.21 | 0.21 |
| 0.01 | 0.04 | 0.04 | 0.04 | 0.04 | 0.26 | 0.22 | 0.23 | 0.21 | 0.21 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.35 | 0.30 | 0.33 | 0.28 | 0.28 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.30 | 0.26 | 0.28 | 0.25 | 0.25 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.30 | 0.26 | 0.29 | 0.26 | 0.26 |
| 0.02 | 0.03 | 0.03 | 0.03 | 0.03 | 0.31 | 0.27 | 0.29 | 0.26 | 0.26 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.35 | 0.27 | 0.28 | 0.27 | 0.27 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.35 | 0.27 | 0.28 | 0.27 | 0.27 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.35 | 0.27 | 0.30 | 0.27 | 0.27 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.28 | 0.25 | 0.28 | 0.25 | 0.25 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.29 | 0.25 | 0.28 | 0.25 | 0.25 |
| 0.02 | 0.03 | 0.03 | 0.04 | 0.04 | 0.36 | 0.30 | 0.31 | 0.27 | 0.27 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.28 | 0.26 | 0.27 | 0.25 | 0.25 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.29 | 0.26 | 0.27 | 0.25 | 0.25 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| -0.02 | 0.00 | | n.a. | n.a. | | 0.17 | 0.07 | | 0.17 | 0.04 | |
| n.a. | 0.01 | | 0.02 | 0.02 | | 0.18 | 0.11 | | 0.16 | 0.11 | |
| n.a. | 0.01 | | 0.02 | 0.02 | | 0.18 | 0.11 | | 0.16 | 0.11 | |
| -0.04 | 0.00 | | 0.01 | 0.01 | | 0.18 | 0.10 | | 0.18 | 0.09 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.15 | 0.11 | | 0.14 | 0.11 | |
| n.a. | 0.01 | | 0.02 | 0.02 | | 0.15 | 0.11 | | 0.14 | 0.11 | |
| -0.02 | n.a. | | 0.02 | 0.02 | | 0.22 | 0.15 | | 0.18 | 0.13 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.12 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.12 | |
| -0.03 | 0.00 | | 0.02 | 0.02 | | 0.21 | 0.14 | | 0.17 | 0.10 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.12 | | 0.16 | 0.12 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.12 | | 0.16 | 0.12 | |
| -0.03 | 0.00 | | 0.01 | 0.02 | | 0.26 | 0.16 | | 0.19 | 0.13 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.23 | 0.16 | | 0.19 | 0.15 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.23 | 0.16 | | 0.19 | 0.15 | |
| -0.04 | 0.00 | | -0.05 | 0.01 | | 0.18 | 0.13 | | 0.22 | 0.14 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.13 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.13 | |
| -0.03 | -0.02 | | -0.01 | -0.01 | | 0.20 | 0.14 | | 0.12 | 0.10 | |
| -0.01 | 0.00 | | n.a. | 0.00 | | 0.14 | 0.09 | | 0.13 | 0.09 | |
| -0.01 | 0.00 | | n.a. | 0.00 | | 0.15 | 0.09 | | 0.13 | 0.09 | |
| -0.01 | 0.01 | | 0.03 | 0.03 | | 0.22 | 0.18 | | 0.14 | 0.12 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.18 | 0.14 | | 0.16 | 0.13 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.19 | 0.14 | | 0.16 | 0.13 | |
| -0.01 | n.a. | | 0.01 | 0.01 | | 0.23 | 0.16 | | 0.29 | 0.11 | |
| n.a. | 0.02 | | 0.02 | 0.02 | | 0.22 | 0.15 | | 0.18 | 0.14 | |
| n.a. | 0.02 | | 0.02 | 0.02 | | 0.22 | 0.15 | | 0.18 | 0.14 | |
| -0.05 | 0.00 | | 0.01 | 0.01 | | 0.28 | 0.15 | | 0.17 | 0.11 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.17 | 0.14 | | 0.16 | 0.13 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.14 | | 0.16 | 0.13 | |
| n.a. | 0.00 | | 0.02 | 0.02 | | 0.29 | 0.17 | | 0.23 | 0.14 | |
| 0.02 | 0.03 | | 0.03 | 0.03 | | 0.26 | 0.20 | | 0.25 | 0.22 | |
| 0.02 | 0.02 | | 0.03 | 0.03 | | 0.26 | 0.20 | | 0.25 | 0.22 | |
| -0.04 | -0.01 | | -0.03 | 0.01 | | 0.12 | 0.07 | | 0.15 | 0.08 | |
| 0.01 | 0.01 | | 0.02 | 0.01 | | 0.10 | 0.07 | | 0.10 | 0.07 | |
| 0.01 | 0.01 | | 0.02 | 0.01 | | 0.10 | 0.07 | | 0.10 | 0.07 | |
| -0.01 | 0.00 | | 0.02 | 0.02 | | 0.18 | 0.14 | | 0.16 | 0.13 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.14 | | 0.16 | 0.14 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.14 | | 0.16 | 0.14 | |
| -0.01 | 0.00 | | -0.01 | 0.01 | | 0.09 | 0.05 | | 0.08 | 0.04 | |
| 0.01 | 0.01 | | 0.02 | 0.01 | | 0.12 | 0.06 | | 0.11 | 0.06 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| 0.01 | 0.01 | | 0.02 | 0.01 | | 0.11 | 0.06 | | 0.11 | 0.06 | |
| -0.03 | -0.01 | | -0.01 | 0.00 | | 0.11 | 0.09 | | 0.09 | 0.08 | |
| n.a. | 0.00 | | 0.01 | 0.00 | | 0.12 | 0.09 | | 0.11 | 0.09 | |
| n.a. | 0.00 | | 0.01 | 0.00 | | 0.12 | 0.09 | | 0.11 | 0.09 | |
| -0.03 | -0.02 | | -0.02 | -0.01 | | 0.18 | 0.15 | | 0.18 | 0.15 | |
| n.a. | 0.00 | | 0.01 | 0.00 | | 0.18 | 0.14 | | 0.16 | 0.14 | |
| n.a. | -0.01 | | 0.01 | 0.00 | | 0.18 | 0.14 | | 0.16 | 0.14 | |
| -0.02 | 0.00 | | 0.01 | 0.01 | | 0.19 | 0.14 | | 0.17 | 0.12 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.17 | 0.14 | | 0.15 | 0.13 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.17 | 0.14 | | 0.15 | 0.13 | |
| n.a. | 0.01 | | 0.03 | 0.02 | | 0.25 | 0.17 | | 0.22 | 0.16 | |
| 0.02 | 0.02 | | 0.03 | 0.02 | | 0.21 | 0.16 | | 0.20 | 0.16 | |
| 0.02 | 0.02 | | 0.03 | 0.02 | | 0.21 | 0.16 | | 0.20 | 0.16 | |
| -0.02 | 0.00 | | 0.02 | 0.02 | | 0.20 | 0.15 | | 0.18 | 0.14 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.17 | 0.14 | | 0.16 | 0.14 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.17 | 0.14 | | 0.16 | 0.14 | |
| -0.01 | 0.00 | | 0.01 | 0.01 | | 0.18 | 0.12 | | 0.11 | 0.09 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.13 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.16 | 0.13 | | 0.15 | 0.13 | |
| -0.01 | 0.00 | | 0.02 | 0.02 | | 0.24 | 0.17 | | 0.23 | 0.17 | |
| 0.02 | 0.02 | | 0.03 | 0.02 | | 0.19 | 0.16 | | 0.17 | 0.16 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.20 | 0.16 | | 0.18 | 0.16 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.15 | | 0.17 | 0.15 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.18 | 0.15 | | 0.17 | 0.15 | |
| -0.03 | 0.00 | | 0.01 | 0.02 | | 0.21 | 0.16 | | 0.22 | 0.17 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.21 | 0.16 | | 0.19 | 0.16 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.21 | 0.16 | | 0.19 | 0.16 | |
| -0.01 | 0.00 | | 0.01 | 0.02 | | 0.26 | 0.17 | | 0.20 | 0.13 | |
| 0.02 | 0.02 | | 0.02 | 0.02 | | 0.21 | 0.16 | | 0.19 | 0.16 | |
| 0.01 | 0.02 | | 0.02 | 0.02 | | 0.21 | 0.16 | | 0.20 | 0.15 | |
| 0.01 | 0.01 | | 0.02 | 0.02 | | 0.25 | 0.18 | | 0.25 | 0.18 | |
| -0.13 | 0.03 | | 0.04 | 0.04 | | 0.29 | 0.22 | | 0.28 | 0.23 | |
| -0.11 | 0.03 | | 0.04 | 0.04 | | 0.29 | 0.22 | | 0.28 | 0.21 | |
| n.a. | 0.02 | | 0.03 | 0.03 | | 0.30 | 0.26 | | 0.27 | 0.21 | |
| 0.02 | 0.04 | | 0.03 | 0.04 | | 0.27 | 0.22 | | 0.23 | 0.21 | |
| 0.02 | 0.04 | | 0.03 | 0.04 | | 0.27 | 0.22 | | 0.24 | 0.21 | |
| 0.01 | 0.03 | | 0.03 | 0.04 | | 0.29 | 0.25 | | 0.25 | 0.23 | |
| 0.04 | 0.05 | | 0.04 | 0.05 | | 0.27 | 0.25 | | 0.25 | 0.24 | |
| 0.03 | 0.05 | | 0.04 | 0.05 | | 0.27 | 0.25 | | 0.25 | 0.24 | |
| -0.01 | 0.01 | | 0.02 | 0.02 | | 0.22 | 0.19 | | 0.19 | 0.16 | |
| 0.03 | 0.03 | | 0.04 | 0.04 | | 0.21 | 0.19 | | 0.19 | 0.18 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|--|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | | Mean | Median | Mean | Median | |
| 0.03 | 0.03 | 0.04 | 0.04 | | 0.21 | 0.19 | 0.19 | | 0.18 |
| 0.01 | 0.03 | n.a. | n.a. | | n.a. | n.a. | n.a. | | n.a. |
| 0.03 | 0.03 | 0.03 | 0.04 | | 0.27 | 0.25 | 0.25 | | 0.25 |
| 0.03 | 0.03 | 0.03 | 0.04 | | 0.27 | 0.25 | 0.25 | | 0.25 |
| -0.01 | 0.02 | n.a. | 0.02 | | 0.31 | 0.27 | 0.29 | | 0.26 |
| 0.03 | 0.04 | 0.04 | 0.04 | | 0.27 | 0.25 | 0.26 | | 0.24 |
| 0.03 | 0.04 | 0.04 | 0.04 | | 0.27 | 0.25 | 0.27 | | 0.24 |
| n.a. | 0.02 | 0.02 | 0.02 | | 0.30 | 0.29 | 0.25 | | 0.19 |
| 0.02 | 0.03 | 0.03 | 0.03 | | 0.27 | 0.23 | 0.24 | | 0.22 |
| 0.02 | 0.03 | 0.03 | 0.03 | | 0.27 | 0.23 | 0.24 | | 0.22 |
| 0.02 | 0.02 | 0.03 | 0.02 | | 0.28 | 0.21 | 0.29 | | 0.14 |
| 0.02 | 0.02 | 0.03 | 0.02 | | 0.27 | 0.21 | 0.29 | | 0.14 |
| 0.02 | 0.02 | 0.02 | 0.02 | | 0.11 | 0.06 | 0.12 | | 0.06 |
| 0.02 | 0.02 | 0.02 | 0.02 | | 0.13 | 0.06 | 0.14 | | 0.06 |
| -0.02 | -0.06 | -0.01 | -0.01 | | n.a. | n.a. | n.a. | | n.a. |
| n.a. | 0.01 | 0.03 | 0.03 | | 0.24 | 0.17 | 0.21 | | 0.17 |
| n.a. | 0.01 | 0.03 | 0.03 | | 0.24 | 0.17 | 0.21 | | 0.17 |
| 0.01 | 0.03 | 0.04 | 0.04 | | 0.31 | 0.27 | 0.26 | | 0.23 |
| 0.01 | 0.03 | 0.04 | 0.04 | | 0.31 | 0.27 | 0.26 | | 0.23 |
| -0.19 | -0.01 | n.a. | 0.01 | | 0.10 | 0.09 | n.a. | | n.a. |
| -0.05 | 0.01 | n.a. | 0.02 | | 0.22 | 0.14 | 0.16 | | 0.13 |
| -0.06 | 0.01 | n.a. | 0.02 | | 0.22 | 0.14 | 0.16 | | 0.12 |
| -0.06 | n.a. | -0.06 | 0.01 | | 0.19 | 0.11 | n.a. | | n.a. |
| 0.01 | 0.03 | 0.03 | 0.03 | | 0.26 | 0.22 | 0.23 | | 0.21 |
| 0.01 | 0.03 | 0.03 | 0.03 | | 0.26 | 0.22 | 0.23 | | 0.21 |
| 0.03 | 0.04 | 0.04 | 0.05 | | 0.32 | 0.28 | 0.31 | | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.04 | | 0.32 | 0.28 | 0.31 | | 0.28 |
| 0.01 | 0.03 | 0.02 | 0.03 | | 0.39 | 0.38 | 0.37 | | 0.38 |
| 0.04 | 0.05 | 0.04 | 0.05 | | 0.36 | 0.35 | 0.36 | | 0.35 |
| 0.04 | 0.05 | 0.04 | 0.05 | | 0.36 | 0.35 | 0.36 | | 0.35 |
| 0.01 | 0.01 | 0.02 | 0.02 | | 0.30 | 0.15 | 0.28 | | 0.15 |
| -0.01 | 0.02 | 0.02 | 0.03 | | 0.28 | 0.19 | 0.24 | | 0.20 |
| -0.01 | 0.02 | 0.02 | 0.03 | | 0.28 | 0.19 | 0.24 | | 0.20 |
| n.a. | 0.03 | -0.01 | 0.02 | | 0.46 | 0.48 | n.a. | | n.a. |
| 0.03 | 0.04 | 0.04 | 0.05 | | 0.38 | 0.28 | 0.34 | | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.05 | | 0.39 | 0.29 | 0.35 | | 0.28 |
| 0.01 | 0.01 | 0.02 | 0.01 | | 0.27 | 0.17 | 0.25 | | 0.17 |
| 0.01 | 0.01 | 0.02 | 0.02 | | 0.23 | 0.13 | 0.21 | | 0.15 |
| 0.01 | 0.01 | 0.02 | 0.02 | | 0.23 | 0.13 | 0.21 | | 0.15 |
| -0.65 | 0.01 | -0.02 | 0.02 | | 0.34 | 0.23 | 0.34 | | 0.28 |
| 0.02 | 0.03 | 0.04 | 0.03 | | 0.26 | 0.21 | 0.25 | | 0.20 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|-------|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | Mean | Mean | Median | Mean | Median | Mean |
| -0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.27 | 0.21 | 0.25 | 0.20 | 0.20 |
| -0.02 | 0.00 | 0.03 | 0.03 | 0.03 | 0.42 | 0.21 | 0.18 | 0.16 | 0.16 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.30 | 0.26 | 0.27 | 0.25 | 0.25 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.31 | 0.26 | 0.27 | 0.25 | 0.25 |
| 0.01 | 0.01 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| 0.04 | 0.05 | 0.05 | 0.06 | 0.06 | 0.51 | 0.45 | 0.44 | 0.43 | 0.43 |
| 0.04 | 0.05 | 0.05 | 0.06 | 0.06 | 0.51 | 0.45 | 0.44 | 0.43 | 0.43 |
| 0.01 | 0.04 | 0.05 | 0.05 | 0.05 | 0.58 | 0.24 | 0.26 | 0.21 | 0.21 |
| 0.02 | 0.04 | 0.04 | 0.05 | 0.05 | 0.38 | 0.29 | 0.30 | 0.28 | 0.28 |
| 0.02 | 0.04 | 0.04 | 0.05 | 0.05 | 0.39 | 0.28 | 0.30 | 0.27 | 0.27 |
| 0.05 | 0.07 | 0.05 | 0.07 | 0.07 | 0.44 | 0.49 | 0.40 | 0.34 | 0.34 |
| 0.03 | 0.05 | 0.04 | 0.05 | 0.05 | 0.32 | 0.29 | 0.29 | 0.28 | 0.28 |
| 0.03 | 0.05 | 0.04 | 0.05 | 0.05 | 0.33 | 0.30 | 0.29 | 0.28 | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.39 | 0.33 | 0.32 | 0.31 | 0.31 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.39 | 0.33 | 0.32 | 0.31 | 0.31 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.34 | 0.24 | 0.27 | 0.23 | 0.23 |
| 0.02 | 0.04 | 0.04 | 0.04 | 0.04 | 0.34 | 0.24 | 0.27 | 0.23 | 0.23 |
| -0.08 | 0.01 | 0.03 | 0.01 | 0.01 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 0.02 | 0.03 | 0.04 | 0.04 | 0.04 | 0.39 | 0.28 | 0.28 | 0.24 | 0.24 |
| 0.02 | 0.03 | 0.04 | 0.04 | 0.04 | 0.46 | 0.29 | 0.29 | 0.25 | 0.25 |
| -0.05 | 0.01 | 0.03 | 0.02 | 0.02 | 0.39 | 0.39 | 0.39 | 0.28 | 0.28 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.32 | 0.28 | 0.30 | 0.28 | 0.28 |
| 0.02 | 0.03 | 0.04 | 0.04 | 0.04 | 0.33 | 0.28 | 0.30 | 0.28 | 0.28 |
| n.a. | 0.01 | 0.01 | 0.02 | 0.02 | 0.44 | 0.24 | n.a. | n.a. | n.a. |
| 0.02 | 0.03 | 0.03 | 0.03 | 0.03 | 0.35 | 0.22 | 0.26 | 0.21 | 0.21 |
| 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.36 | 0.22 | 0.26 | 0.21 | 0.21 |
| -0.03 | 0.02 | 0.04 | 0.03 | 0.03 | 0.39 | 0.22 | 0.23 | 0.19 | 0.19 |
| 0.03 | 0.04 | 0.05 | 0.05 | 0.05 | 0.43 | 0.38 | 0.38 | 0.37 | 0.37 |
| 0.03 | 0.04 | 0.05 | 0.05 | 0.05 | 0.43 | 0.38 | 0.38 | 0.37 | 0.37 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.38 | 0.34 | 0.32 | 0.31 | 0.31 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.38 | 0.34 | 0.32 | 0.31 | 0.31 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.31 | 0.27 | 0.28 | 0.27 | 0.27 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.32 | 0.27 | 0.31 | 0.27 | 0.27 |
| -0.13 | n.a. | -0.05 | 0.01 | 0.01 | 0.67 | 0.54 | n.a. | n.a. | n.a. |
| 0.01 | 0.01 | 0.03 | 0.02 | 0.02 | 0.44 | 0.23 | 0.25 | 0.21 | 0.21 |
| n.a. | 0.01 | 0.03 | 0.02 | 0.02 | 0.44 | 0.23 | 0.25 | 0.21 | 0.21 |
| -0.04 | -0.04 | -0.04 | -0.02 | -0.02 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 0.01 | 0.01 | 0.02 | 0.02 | 0.02 | 0.31 | 0.24 | 0.27 | 0.23 | 0.23 |
| 0.01 | 0.01 | 0.02 | 0.02 | 0.02 | 0.31 | 0.24 | 0.27 | 0.23 | 0.23 |
| -0.01 | 0.00 | 0.02 | 0.02 | 0.02 | 0.50 | 0.28 | 0.32 | 0.22 | 0.22 |
| 0.01 | 0.03 | 0.04 | 0.04 | 0.04 | 0.45 | 0.25 | 0.27 | 0.21 | 0.21 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|-------|--------|------------|-------|--------|----------------------|------|--------|------------|------|--------|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | | Median | Mean | | Median | Mean | | Median | Mean | | Median |
| | 0.01 | 0.03 | | 0.03 | 0.04 | | 0.45 | 0.25 | | 0.27 | 0.21 |
| | 0.04 | 0.05 | | 0.05 | 0.06 | | 0.33 | 0.28 | | 0.32 | 0.28 |
| | 0.04 | 0.05 | | 0.05 | 0.06 | | 0.33 | 0.28 | | 0.32 | 0.28 |
| | -0.01 | 0.00 | | 0.02 | -0.01 | | 0.21 | 0.04 | | 0.15 | 0.04 |
| | -0.02 | 0.04 | | 0.04 | 0.05 | | 0.44 | 0.33 | | 0.29 | 0.29 |
| | -0.02 | 0.04 | | 0.04 | 0.05 | | 0.43 | 0.32 | | 0.28 | 0.29 |
| | 0.04 | 0.05 | | 0.05 | 0.05 | | 0.38 | 0.30 | | 0.33 | 0.28 |
| | 0.04 | 0.05 | | 0.05 | 0.05 | | 0.38 | 0.30 | | 0.33 | 0.28 |
| | 0.02 | 0.04 | | 0.03 | 0.05 | | 0.41 | 0.38 | | 0.37 | 0.36 |
| | 0.04 | 0.05 | | 0.05 | 0.06 | | 0.43 | 0.34 | | 0.34 | 0.33 |
| | 0.03 | 0.05 | | 0.05 | 0.06 | | 0.42 | 0.34 | | 0.34 | 0.33 |
| | 0.04 | 0.04 | | 0.04 | 0.05 | | 0.66 | 0.39 | | 0.41 | 0.39 |
| | 0.05 | 0.06 | | 0.06 | 0.06 | | 0.39 | 0.36 | | 0.36 | 0.36 |
| | 0.05 | 0.06 | | 0.06 | 0.06 | | 0.39 | 0.36 | | 0.36 | 0.36 |
| | -0.08 | -0.01 | | -0.08 | 0.00 | | 0.27 | 0.15 | | 0.24 | 0.12 |
| | 0.01 | 0.02 | | 0.02 | 0.03 | | 0.22 | 0.16 | | 0.20 | 0.15 |
| | 0.01 | 0.02 | | 0.02 | 0.03 | | 0.22 | 0.16 | | 0.20 | 0.15 |
| | 0.02 | 0.01 | | 0.03 | 0.01 | | n.a. | n.a. | | n.a. | n.a. |
| | 0.02 | 0.01 | | 0.03 | 0.01 | | n.a. | n.a. | | n.a. | n.a. |
| | -0.08 | 0.01 | | -0.06 | 0.02 | | 0.28 | 0.22 | | 0.23 | 0.18 |
| | 0.02 | 0.03 | | 0.03 | 0.04 | | 0.27 | 0.23 | | 0.25 | 0.23 |
| | 0.02 | 0.03 | | 0.03 | 0.03 | | 0.27 | 0.23 | | 0.25 | 0.22 |
| | -0.02 | 0.02 | | -0.01 | 0.03 | | 0.55 | 0.17 | | n.a. | n.a. |
| | 0.02 | 0.03 | | 0.04 | 0.04 | | 0.31 | 0.22 | | 0.25 | 0.21 |
| | 0.02 | 0.03 | | 0.04 | 0.04 | | 0.32 | 0.22 | | 0.25 | 0.21 |
| | -0.06 | 0.03 | | -0.06 | 0.04 | | 0.35 | 0.34 | | 0.29 | 0.27 |
| | 0.02 | 0.03 | | 0.04 | 0.04 | | 0.28 | 0.20 | | 0.23 | 0.18 |
| | 0.02 | 0.03 | | 0.04 | 0.04 | | 0.29 | 0.20 | | 0.23 | 0.18 |
| | 0.02 | 0.04 | | 0.04 | 0.05 | | 0.47 | 0.43 | | 0.41 | 0.40 |
| | 0.03 | 0.05 | | 0.04 | 0.05 | | 0.38 | 0.37 | | 0.35 | 0.36 |
| | 0.03 | 0.04 | | 0.04 | 0.05 | | 0.38 | 0.37 | | 0.35 | 0.36 |
| | 0.01 | 0.02 | | 0.04 | 0.03 | | 0.35 | 0.26 | | 0.23 | 0.21 |
| | -0.05 | 0.02 | | 0.03 | 0.04 | | 1.04 | 0.37 | | 0.34 | 0.31 |
| | -0.05 | 0.02 | | 0.03 | 0.04 | | 1.02 | 0.36 | | 0.33 | 0.31 |
| | 0.04 | 0.05 | | 0.05 | 0.06 | | 0.47 | 0.44 | | 0.44 | 0.43 |
| | 0.05 | 0.06 | | 0.05 | 0.06 | | 0.40 | 0.37 | | 0.38 | 0.36 |
| | 0.05 | 0.06 | | 0.05 | 0.06 | | 0.40 | 0.37 | | 0.38 | 0.36 |
| | 0.03 | 0.04 | | 0.04 | 0.05 | | 0.45 | 0.38 | | 0.38 | 0.35 |
| | 0.05 | 0.06 | | 0.06 | 0.06 | | 0.41 | 0.39 | | 0.39 | 0.38 |
| | 0.05 | 0.06 | | 0.06 | 0.06 | | 0.41 | 0.39 | | 0.39 | 0.38 |
| | 0.03 | 0.03 | | 0.04 | 0.04 | | 0.39 | 0.28 | | 0.29 | 0.26 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|------|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | Mean | Mean | Median | Mean | Median | Mean |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.34 | 0.25 | 0.27 | 0.24 | 0.24 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.34 | 0.26 | 0.28 | 0.24 | 0.24 |
| 0.04 | 0.04 | 0.05 | 0.04 | 0.04 | 0.74 | 0.46 | 0.39 | 0.32 | 0.32 |
| 0.04 | 0.05 | 0.05 | 0.05 | 0.05 | 0.36 | 0.32 | 0.33 | 0.31 | 0.31 |
| 0.04 | 0.05 | 0.05 | 0.05 | 0.05 | 0.37 | 0.32 | 0.33 | 0.31 | 0.31 |
| 0.04 | 0.06 | 0.05 | 0.07 | 0.07 | 0.49 | 0.47 | 0.45 | 0.45 | 0.45 |
| 0.04 | 0.05 | 0.05 | 0.06 | 0.06 | 0.43 | 0.38 | 0.39 | 0.37 | 0.37 |
| 0.04 | 0.06 | 0.05 | 0.06 | 0.06 | 0.43 | 0.39 | 0.39 | 0.37 | 0.37 |
| 0.03 | 0.04 | 0.05 | 0.04 | 0.04 | 0.33 | 0.36 | 0.30 | 0.32 | 0.32 |
| 0.04 | 0.05 | 0.04 | 0.05 | 0.05 | 0.31 | 0.31 | 0.30 | 0.31 | 0.31 |
| 0.04 | 0.05 | 0.04 | 0.05 | 0.05 | 0.31 | 0.31 | 0.30 | 0.31 | 0.31 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.28 | 0.23 | 0.29 | 0.23 | 0.23 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.34 | 0.30 | 0.31 | 0.29 | 0.29 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.34 | 0.30 | 0.31 | 0.29 | 0.29 |
| 0.05 | 0.06 | 0.06 | 0.06 | 0.06 | 0.56 | 0.53 | 0.50 | 0.51 | 0.51 |
| 0.05 | 0.06 | 0.06 | 0.07 | 0.07 | 0.50 | 0.47 | 0.46 | 0.46 | 0.46 |
| 0.05 | 0.06 | 0.06 | 0.07 | 0.07 | 0.51 | 0.47 | 0.46 | 0.46 | 0.46 |
| 0.05 | 0.07 | 0.06 | 0.07 | 0.07 | 0.65 | 0.65 | 0.55 | 0.61 | 0.61 |
| 0.06 | 0.07 | 0.06 | 0.07 | 0.07 | 0.56 | 0.54 | 0.50 | 0.52 | 0.52 |
| 0.05 | 0.07 | 0.06 | 0.07 | 0.07 | 0.57 | 0.55 | 0.51 | 0.52 | 0.52 |
| -0.01 | -0.01 | 0.01 | 0.00 | 0.00 | 0.30 | 0.25 | 0.26 | 0.20 | 0.20 |
| n.a. | 0.00 | 0.01 | 0.00 | 0.00 | 0.27 | 0.17 | 0.22 | 0.14 | 0.14 |
| n.a. | 0.00 | 0.01 | 0.00 | 0.00 | 0.27 | 0.18 | 0.22 | 0.14 | 0.14 |
| 0.03 | 0.03 | 0.04 | 0.05 | 0.05 | 0.52 | 0.37 | 0.39 | 0.35 | 0.35 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.44 | 0.35 | 0.37 | 0.33 | 0.33 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.44 | 0.35 | 0.37 | 0.33 | 0.33 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.38 | 0.33 | 0.35 | 0.32 | 0.32 |
| 0.04 | 0.05 | 0.05 | 0.05 | 0.05 | 0.36 | 0.33 | 0.34 | 0.33 | 0.33 |
| 0.04 | 0.05 | 0.05 | 0.05 | 0.05 | 0.36 | 0.33 | 0.34 | 0.33 | 0.33 |
| -0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.41 | 0.20 | 0.39 | 0.20 | 0.20 |
| 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.26 | 0.19 | 0.27 | 0.19 | 0.19 |
| 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.27 | 0.19 | 0.27 | 0.19 | 0.19 |
| 0.03 | 0.04 | 0.05 | 0.05 | 0.05 | 0.44 | 0.34 | 0.32 | 0.30 | 0.30 |
| 0.03 | 0.04 | 0.05 | 0.05 | 0.05 | 0.44 | 0.34 | 0.32 | 0.30 | 0.30 |
| 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.44 | 0.38 | 0.31 | 0.25 | 0.25 |
| -0.02 | 0.02 | 0.03 | 0.04 | 0.04 | 1.60 | 0.35 | 0.34 | 0.27 | 0.27 |
| -0.01 | 0.02 | 0.03 | 0.04 | 0.04 | 1.23 | 0.38 | 0.33 | 0.27 | 0.27 |
| 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.38 | 0.32 | 0.31 | 0.30 | 0.30 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.38 | 0.32 | 0.31 | 0.30 | 0.30 |
| -0.07 | 0.04 | 0.05 | 0.06 | 0.06 | 0.96 | 0.54 | 0.41 | 0.34 | 0.34 |
| -0.07 | 0.04 | 0.05 | 0.06 | 0.06 | 0.96 | 0.54 | 0.41 | 0.34 | 0.34 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | | Wages to sales ratio | | | | | |
|--------------------|--------|--|------------|--------|--|----------------------|--------|--|------------|--------|--|
| All | | | Profitable | | | All | | | Profitable | | |
| Mean | Median | | Mean | Median | | Mean | Median | | Mean | Median | |
| -0.03 | 0.03 | | 0.04 | 0.03 | | 0.98 | 0.41 | | 0.37 | 0.21 | |
| -0.03 | 0.03 | | 0.04 | 0.03 | | 0.98 | 0.41 | | 0.37 | 0.21 | |
| 0.04 | 0.03 | | 0.05 | 0.05 | | 0.39 | 0.38 | | 0.39 | 0.38 | |
| 0.04 | 0.03 | | 0.05 | 0.05 | | 0.39 | 0.38 | | 0.39 | 0.38 | |
| 0.04 | 0.05 | | 0.04 | 0.05 | | 0.46 | 0.44 | | 0.43 | 0.41 | |
| 0.04 | 0.04 | | 0.04 | 0.05 | | 0.40 | 0.35 | | 0.37 | 0.35 | |
| 0.04 | 0.04 | | 0.04 | 0.05 | | 0.40 | 0.36 | | 0.37 | 0.35 | |
| 0.02 | 0.04 | | 0.04 | 0.05 | | 0.53 | 0.31 | | 0.33 | 0.30 | |
| 0.02 | 0.04 | | 0.04 | 0.05 | | 0.53 | 0.31 | | 0.33 | 0.30 | |
| 0.02 | 0.03 | | 0.02 | 0.03 | | 0.67 | 0.60 | | 0.56 | 0.57 | |
| 0.02 | 0.03 | | 0.02 | 0.03 | | 0.67 | 0.60 | | 0.56 | 0.57 | |
| -0.10 | -0.04 | | 0.01 | -0.02 | | 0.60 | 0.28 | | 0.25 | 0.16 | |
| -0.14 | -0.04 | | -0.04 | -0.01 | | 1.83 | 0.55 | | 0.43 | 0.44 | |
| -0.14 | -0.04 | | -0.04 | -0.01 | | 1.82 | 0.55 | | 0.43 | 0.44 | |
| 0.03 | 0.04 | | 0.04 | 0.05 | | 0.45 | 0.40 | | 0.38 | 0.36 | |
| 0.02 | 0.03 | | 0.03 | 0.04 | | 0.42 | 0.36 | | 0.35 | 0.33 | |
| 0.02 | 0.03 | | 0.03 | 0.04 | | 0.42 | 0.36 | | 0.35 | 0.34 | |
| n.a. | 0.02 | | 0.02 | 0.03 | | 0.42 | 0.34 | | 0.33 | 0.29 | |
| 0.02 | 0.03 | | 0.03 | 0.04 | | 0.43 | 0.34 | | 0.33 | 0.32 | |
| 0.02 | 0.03 | | 0.03 | 0.04 | | 0.43 | 0.34 | | 0.33 | 0.32 | |
| 0.05 | 0.06 | | 0.06 | 0.06 | | 0.45 | 0.37 | | 0.40 | 0.33 | |
| 0.03 | 0.04 | | 0.04 | 0.05 | | 0.70 | 0.30 | | 0.31 | 0.29 | |
| 0.03 | 0.04 | | 0.04 | 0.05 | | 0.69 | 0.31 | | 0.31 | 0.29 | |
| -0.06 | -0.04 | | n.a. | n.a. | | n.a. | n.a. | | n.a. | n.a. | |
| -0.01 | -0.02 | | n.a. | -0.01 | | 0.54 | 0.42 | | 0.39 | 0.40 | |
| -0.02 | -0.02 | | n.a. | -0.01 | | 0.53 | 0.41 | | 0.39 | 0.40 | |
| -0.01 | -0.03 | | n.a. | -0.02 | | 0.44 | 0.40 | | 0.40 | 0.38 | |
| -0.01 | -0.02 | | -0.01 | -0.02 | | 0.43 | 0.39 | | 0.39 | 0.37 | |
| -0.01 | -0.02 | | -0.01 | -0.02 | | 0.43 | 0.39 | | 0.39 | 0.37 | |
| -0.25 | 0.00 | | 0.02 | 0.02 | | 0.83 | 0.49 | | 0.42 | 0.38 | |
| -0.02 | n.a. | | 0.02 | 0.02 | | 0.44 | 0.34 | | 0.37 | 0.34 | |
| -0.04 | n.a. | | 0.02 | 0.02 | | 0.46 | 0.35 | | 0.37 | 0.34 | |
| -0.02 | -0.02 | | n.a. | -0.01 | | 0.39 | 0.35 | | 0.37 | 0.32 | |
| -0.01 | -0.02 | | -0.01 | -0.02 | | 0.39 | 0.35 | | 0.35 | 0.34 | |
| -0.01 | -0.02 | | -0.01 | -0.02 | | 0.39 | 0.35 | | 0.35 | 0.34 | |
| -0.01 | 0.04 | | 0.05 | 0.04 | | 0.46 | 0.24 | | 0.26 | 0.17 | |
| 0.02 | 0.04 | | 0.04 | 0.05 | | 0.44 | 0.38 | | 0.36 | 0.35 | |
| 0.02 | 0.04 | | 0.04 | 0.05 | | 0.44 | 0.37 | | 0.36 | 0.35 | |
| -0.02 | -0.02 | | -0.01 | -0.02 | | 0.62 | 0.46 | | 0.40 | 0.41 | |
| -0.01 | -0.01 | | 0.01 | 0.00 | | 0.70 | 0.49 | | 0.44 | 0.46 | |
| -0.01 | -0.01 | | 0.01 | 0.00 | | 0.70 | 0.49 | | 0.44 | 0.46 | |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|-------|----------------------|--------|------------|--------|------|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | Mean | Mean | Median | Mean | Median | Mean |
| -0.07 | -0.04 | -0.06 | -0.03 | -0.01 | 0.54 | 0.48 | 0.39 | 0.41 | 0.57 |
| -0.01 | -0.01 | n.a. | -0.01 | -0.01 | 0.73 | 0.61 | 0.55 | 0.57 | 0.57 |
| -0.01 | -0.01 | n.a. | -0.01 | -0.01 | 0.73 | 0.61 | 0.55 | 0.57 | 0.57 |
| 0.01 | 0.03 | 0.03 | 0.04 | 0.04 | 0.41 | 0.27 | 0.37 | 0.27 | 0.43 |
| 0.03 | 0.05 | 0.04 | 0.05 | 0.05 | 0.49 | 0.45 | 0.42 | 0.43 | 0.43 |
| 0.03 | 0.05 | 0.04 | 0.05 | 0.05 | 0.49 | 0.45 | 0.42 | 0.43 | 0.43 |
| n.a. | 0.02 | 0.01 | 0.02 | 0.02 | 0.43 | 0.31 | 0.28 | 0.28 | 0.28 |
| n.a. | 0.02 | 0.01 | 0.02 | 0.02 | 0.44 | 0.32 | 0.28 | 0.28 | 0.28 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.48 | 0.29 | 0.29 | 0.28 | 0.27 |
| 0.01 | 0.03 | 0.03 | 0.03 | 0.03 | 0.47 | 0.29 | 0.28 | 0.27 | 0.26 |
| 0.04 | 0.05 | 0.05 | 0.05 | 0.05 | 0.42 | 0.28 | 0.33 | 0.26 | 0.29 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.34 | 0.31 | 0.31 | 0.29 | 0.29 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.35 | 0.31 | 0.31 | 0.29 | 0.29 |
| -0.05 | 0.02 | 0.02 | 0.03 | 0.03 | 0.58 | 0.33 | 0.33 | 0.30 | 0.24 |
| 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.29 | 0.25 | 0.26 | 0.24 | 0.24 |
| 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.30 | 0.25 | 0.26 | 0.24 | 0.24 |
| 0.01 | 0.02 | 0.04 | 0.04 | 0.04 | 0.31 | 0.21 | 0.21 | 0.19 | 0.21 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.24 | 0.21 | 0.21 | 0.21 | 0.21 |
| n.a. | 0.02 | 0.03 | 0.03 | 0.03 | 0.24 | 0.21 | 0.21 | 0.21 | 0.21 |
| 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.28 | 0.22 | 0.30 | 0.20 | 0.23 |
| 0.02 | 0.03 | 0.03 | 0.04 | 0.04 | 0.28 | 0.24 | 0.26 | 0.23 | 0.23 |
| 0.02 | 0.03 | 0.03 | 0.04 | 0.04 | 0.28 | 0.24 | 0.26 | 0.23 | 0.23 |
| 0.01 | 0.01 | 0.03 | 0.02 | 0.02 | 0.45 | 0.33 | 0.37 | 0.25 | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.38 | 0.30 | 0.33 | 0.28 | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.38 | 0.30 | 0.33 | 0.28 | 0.28 |
| 0.02 | 0.03 | 0.03 | 0.03 | 0.03 | 0.32 | 0.28 | 0.29 | 0.26 | 0.25 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.28 | 0.26 | 0.26 | 0.25 | 0.25 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.28 | 0.26 | 0.26 | 0.25 | 0.25 |
| 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.37 | 0.34 | 0.33 | 0.32 | 0.28 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 1.11 | 0.28 | 0.30 | 0.28 | 0.28 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 1.08 | 0.29 | 0.31 | 0.28 | 0.28 |
| 0.04 | 0.04 | 0.04 | 0.04 | 0.04 | 0.27 | 0.18 | 0.27 | 0.18 | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.29 | 0.28 | 0.29 | 0.28 | 0.28 |
| 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 0.29 | 0.28 | 0.29 | 0.28 | 0.28 |
| n.a. | 0.03 | 0.03 | 0.04 | 0.04 | 0.40 | 0.40 | 0.37 | 0.37 | 0.37 |
| 0.04 | 0.04 | 0.04 | 0.05 | 0.05 | 0.38 | 0.38 | 0.36 | 0.37 | 0.37 |
| 0.03 | 0.04 | 0.04 | 0.05 | 0.05 | 0.38 | 0.38 | 0.36 | 0.37 | 0.37 |
| n.a. | -0.01 | n.a. | -0.01 | -0.01 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 0.03 | 0.04 | 0.03 | 0.04 | 0.04 | 0.21 | 0.19 | 0.19 | 0.18 | 0.18 |
| 0.03 | 0.04 | 0.03 | 0.04 | 0.04 | 0.21 | 0.19 | 0.19 | 0.18 | 0.18 |
| 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.35 | 0.33 | 0.30 | 0.27 | 0.27 |

Taxation Statistics 2009–10

Table COAS1A: Company activity statement ratios* by fine industry groups and business status, 2009–10 income year

| GST to sales ratio | | | | | Wages to sales ratio | | | | |
|--------------------|--------|------------|--------|--|----------------------|--------|------------|--------|--|
| All | | Profitable | | | All | | Profitable | | |
| Mean | Median | Mean | Median | | Mean | Median | Mean | Median | |
| 0.03 | 0.04 | 0.04 | 0.04 | | 0.33 | 0.30 | 0.31 | 0.30 | |
| 0.03 | 0.04 | 0.04 | 0.04 | | 0.33 | 0.30 | 0.31 | 0.30 | |
| -0.02 | -0.02 | -0.02 | -0.03 | | 0.44 | 0.33 | 0.34 | 0.27 | |
| -0.06 | -0.02 | -0.02 | -0.02 | | 0.95 | 0.30 | 0.26 | 0.23 | |
| -0.06 | -0.02 | -0.02 | -0.02 | | 0.95 | 0.30 | 0.26 | 0.23 | |
| 0.02 | 0.03 | 0.03 | 0.04 | | 0.27 | 0.21 | 0.26 | 0.21 | |
| 0.01 | 0.02 | 0.03 | 0.03 | | 0.41 | 0.34 | 0.33 | 0.31 | |
| 0.01 | 0.02 | 0.03 | 0.03 | | 0.41 | 0.34 | 0.33 | 0.31 | |
| 0.03 | 0.01 | 0.04 | 0.04 | | 0.51 | 0.45 | 0.43 | 0.39 | |
| 0.03 | 0.01 | 0.04 | 0.04 | | 0.51 | 0.45 | 0.43 | 0.39 | |